

1105.1600 APPLICATIONS FOR EXAMINATION.

Subpart 1. **Forms; due date.** Applications to take the certified public accountant (CPA) examination must be made on a form provided by the board and filed with the board or the examination administrator designated by the board. In the case of a nonresident, the application must be supported by a statement that the applicant is currently, or will have been within the 90 days preceding or following the date of the CPA examination applied for, a resident of Minnesota, attending a school in Minnesota in which the applicant is seeking education designed to qualify the applicant to sit for the CPA examination, or working in Minnesota for the purpose of obtaining qualifying experience. The term "examination administrator" as used in this chapter consists of the examination delivery vendor, NASBA, AICPA, the board's administrative services vendor for the examination, or any combination of one or more of these parties.

Subp. 2. **Completion of filing.** An application is not considered filed until the application fee and examination fee required by Minnesota Statutes, section 326A.04, and all required supporting documents have been received by the board or examination administrator, including proof of identity as determined by the board, official transcripts, and proof that the applicant has completed the education requirement. Applicants who do not supply all required supporting documents and applicable fees within four years of the date the application was received by the board shall submit a new application with the required fee.

Subp. 3. **Forfeiture for failure to appear.** An applicant who cancels without rescheduling or fails to appear for the examination shall forfeit all fees charged for both the application and the examination. An applicant who reschedules an examination may be charged a fee as determined by the examination administrator. In addition, all fees charged shall be forfeited in the event the applicant becomes ineligible to sit for the examination.

Subp. 4. **Eligibility notification; deadlines.** The board, if necessary, shall forward notification of eligibility to the examination delivery vendor and an approved test site.

Subp. 5. [Repealed, 28 SR 1636]

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 28 SR 1636; 38 SR 1367*

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