

1105.1600 APPLICATIONS FOR EXAMINATION.

Subpart 1. **Forms; due date.** Applications to take the certified public accountant (CPA) examination must be made directly with the examination administrator. The applicant must provide the examination administrator with the proofs of identity required by the examination administrator and submit all applicable examination fees. The applicant must provide the examination administrator with proof of qualifications to take the CPA examination as a Minnesota candidate by the means required and by the deadline established by the examination administrator. 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. [Repealed, 48 SR 349]

Subp. 3. **Forfeiture of fees.** An applicant who reschedules, cancels without rescheduling, or fails to appear for the examination is subject to fee forfeiture and rescheduling fees determined by the examination administrator. In addition, all fees charged may be forfeited by the applicant as determined by the examination administrator, in the event that the applicant becomes ineligible to take the examination or fails to provide all required supporting documents by the deadline established by the examination administrator.

Subp. 4. [Repealed, 48 SR 349]

Subp. 5. [Repealed, 28 SR 1636]

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

History: *27 SR 1425; 28 SR 1636; 38 SR 1367; 48 SR 349*

Published Electronically: *October 26, 2023*