

1105.2000 RETAKE AND GRANTING OF CREDIT REQUIREMENTS.

Subpart 1. [Repealed, 28 SR 1636]

Subp. 2. **Examination requirements.**

A. An applicant may take the required examination sections individually and in any order. Credit for any section passed shall be valid for 30 months from the official date that the AICPA released the score for the section that the applicant took, without having to attain a minimum score on any failed section and without regard to whether the applicant has taken other sections, regardless of the date that the applicant actually receives notice of the passing grade. In addition:

(1) an applicant must pass all four sections of the Uniform Certified Public Accountant Examination within a rolling 30-month period, that begins on the date that the AICPA releases the score for the first section or sections passed; and

(2) the frequency with which an applicant may retake a failed examination section is determined by NASBA.

B. In the event that the applicant does not pass all four sections of the Uniform Certified Public Accountant Examination within the rolling 30-month period, credit for any section passed outside the 30-month period expires and the applicant must retake that section.

Subp. 3. [Repealed, 33 SR 476]

Subp. 4. **Other states.** An applicant shall retain credit, if approved by the board according to part 1105.1900, for sections of an examination passed in another state if the credit would have been given, under then applicable requirements, if the applicant had taken the examination in this state.

Subp. 5. **Waiver.** The board may, in particular cases, waive or defer any of the requirements of subparts 1 to 4 regarding the circumstances in which the various sections of the examination must be passed upon a showing that, by reason of circumstances beyond the applicant's control, the applicant was unable to meet the requirement.

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

History: *27 SR 1425; 28 SR 1636; 33 SR 476; 44 SR 763; 48 SR 349; 49 SR 93*

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