

**1105.3300 EXCEPTION TO CONTINUING PROFESSIONAL EDUCATION REQUIREMENT.**

A. The board must grant a licensee an exception to the requirements in part 1105.3000, item A, if the licensee has:

(1) certified that the licensee does not perform or offer to perform for the public one or more types of services involving the use of accounting or auditing skills, including:

- (a) issuing reports on financial statements or other compilation communication;
- (b) providing management advisory, financial advisory, or consulting services;
- (c) preparing tax returns; and
- (d) providing advice on tax matters; and

(2) been granted "inactive," "retired," or "exempt" status by the board, with the stipulation that:

(a) those licensees granted "inactive" status must place the word "inactive" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears;

(b) those licensees granted "retired" status must place the word "retired" adjacent to any use of the CPA title on any business card, letterhead, or any other document or device on which the CPA title appears; and

(c) those licensees granted "exempt" status must not use the CPA title on any business card, letterhead, or any other document or device, or in any other way that implies holding a license.

B. The board may, in particular cases, make exceptions to the requirements in parts 1105.3000, item A, and 1105.3100, subpart 1, for reasons of individual hardship including health, military service, foreign residence, or other good cause.

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

**History:** *27 SR 1425; 30 SR 422; 33 SR 476; 38 SR 1367; 48 SR 349*

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