

1105.3900 RENEWAL BY CERTIFICATE HOLDERS WHO HAVE NOT MET EXPERIENCE REQUIREMENTS OF MINNESOTA STATUTES, SECTION 326A.03, SUBDIVISION 5.

A. Certificate holders who have not met the experience requirements of Minnesota Statutes, section 326A.03, subdivision 5, shall file an annual statement with the board containing the person's name, address, and telephone and facsimile numbers; employer name, address, and telephone number; and certification that the person has not or will not until the amount and type of experience required by Minnesota Statutes, section 326A.03, subdivision 5, has been fulfilled and verified by the board, hold out as a CPA in any manner unless the certificate holder places the words "inactive certificate holder" adjacent to the CPA title. For this purpose, "hold out" is defined in part 1105.3700, item D.

B. The renewal must be submitted on a form provided by the board by December 31 of each year or according to part 1105.2550.

C. The board shall notify each certificate holder of the renewal requirement. Each certificate holder shall file the form and pay the delinquency fee as required in part 1105.0600 if the renewal form is not received prior to expiration on December 31 or postmarked by the United States Postal Service by that date. The certificate holder shall also inform the board of any address change within 30 days of the date of occurrence.

D. The certificates of persons who on January 1, 2003, have not met the experience required by Minnesota Statutes, section 326A.03, subdivision 5, must be revoked following Minnesota Statutes, section 326A.04, subdivision 11, if the experience is not obtained before July 1, 2006, or unless the person:

(1) submits to the board within the 90 days prior to July 1, 2006, a statement detailing experience of the type required by part 1105.2600 and Minnesota Statutes, section 326A.03, subdivision 6, paragraph (b), on a form provided by the board and in the amount required by Minnesota Statutes, section 326A.03, subdivision 5;

(2) submits a certificate renewal application with the statement required by subitem (1) requesting an inactive status; and

(3) pays the fee in part 1105.0600.

Once the experience is verified by the board and the application is approved, the certificate shall have an inactive status effective as of July 1, 2006. Persons who have had their certificates revoked or who have been notified by the board that the action is pending can file an application for initial certificate provided that the then-current requirements specified in part 1105.3800, item F, subitem (2), have been satisfied. The board shall use the grades achieved on the examination that was the basis for the certificate held on January 1, 2003, for determining completion of the examination required by Minnesota Statutes, section 326A.03, subdivision 4.

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

History: *27 SR 1425; 33 SR 476*

Published Electronically: *September 18, 2008*