

**1105.6600 REGISTERED ACCOUNTING PRACTITIONER.**

A. The designation of "registered accounting practitioner" shall be issued by the board to persons of good moral character who have made application on a form provided by the board and who:

- (1) have met the education requirement in part 1105.6700;
- (2) have met the RAP examination requirement in part 1105.6800;
- (3) have met the experience requirement in part 1105.6900;
- (4) have submitted documentation, which can be verified by the board, to support subitems (1) to (3); and
- (5) have paid the fee in Minnesota Statutes, section 326A.04.

B. Applicants who do not provide the board with all required supporting documents and applicable fees for the initial issuance of a registration within six months of the date that the application was received by the board must submit a new application with the required fee to the board.

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

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

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