

1105.6800 EXAMINATION; REGISTERED ACCOUNTING PRACTITIONER.

A. Persons applying for initial designation as a registered accounting practitioner shall successfully pass all sections of an RAP examination designed to test knowledge in the subjects of accounting and compilation services, business law, and taxation with a score of at least 75 percent. The board may designate the Accreditation Council for Accountancy and Taxation examination or an examination developed or administered by another vendor whose objective is to test knowledge in the subject matter areas specified in part 1105.6700 as the RAP examination that applicants must use.

B. Applicants must comply with the RAP examination application process specified by the RAP examination vendor designated by the board and pay any fees required to take the RAP examination.

C. An original copy of the RAP examination results is to be filed with the application required by part 1105.6600.

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

History: *27 SR 1425; 28 SR 1636*

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