

1 Board of Accountancy

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3 Adopted Rule Relating to Application Fees for Certified Public

4 Accountant Examinations

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6 Rule as Adopted

7 1100.3600 FEES.

8 Subpart 1. Application fees other than annual license fees.

9 Applications shall be accompanied by fees in the following
10 amounts:

11 A. Application for certified public accountant
12 examination by first time applicants, \$115.

13 B. Application for certified public accountant
14 reexamination in failed subjects, \$27 per subject but not in
15 excess of \$115. Accounting practice is considered to be two
16 subjects. Part 1100.1400, subpart 4 provides that applicants
17 must apply for reexamination in all failed subjects.

18 C. to E. [Unchanged.]