

1 Board of Accountancy

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3 Adopted Permanent Rules Relating to License Nonrenewals

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5 Rules as Adopted

6 1100.3600 FEES.

7 Subpart 1. and 2. [Unchanged.]

8 Subp. 2a. Annual license late processing fees. Annual  
9 license late processing fees shall be as follows: active  
10 individuals, \$20; inactive individuals, \$10; and  
11 partnerships/corporations, \$25.

12 Subp. 2b. Annual license reinstatement fees. Annual  
13 license reinstatement fees shall be as follows: \$50 per year of  
14 nonrenewal; and \$20 for application for reinstatement after one  
15 year of nonrenewal.

16 Subp. 3. to 5. [Unchanged.]

17 1100.2150 NONRENEWAL OF INDIVIDUAL LICENSE.

18 Subpart 1. Late processing fee. Licensees who renew their  
19 annual license, active or inactive, after the license has  
20 expired but before January 31 of the renewal year, shall pay a  
21 late processing fee in addition to their annual license fee as  
22 required in part 1100.3600, subpart 2a.

23 Subp. 2. Reinstatement fee. Licensees who renew their  
24 license, active or inactive, after January 31 of the renewal  
25 year to the end of the renewal year, shall pay a reinstatement  
26 fee in addition to the annual license fee. Licensees who fail  
27 to renew within one year of the expiration date of the license  
28 shall submit an application for reinstatement of their license.  
29 Applicants for reinstatement shall pay an application for  
30 reinstatement fee; a reinstatement fee; and annual license fee  
31 for each year of nonrenewal as required in part 1100.3600,  
32 subpart 2b.

33 1100.2750 NONRENEWAL OF PARTNERSHIP LICENSE.

34 Subpart 1. Late processing fee. A partnership that renews

1 its annual license after the license has expired but before  
2 January 31 of the renewal year shall pay a late processing fee  
3 in addition to its annual license fee as required in part  
4 1100.3600, subpart 2a.

5 Subp. 2. Reinstatement fee. A partnership that renews its  
6 annual license after January 31 of the renewal year to the end  
7 of the renewal year shall pay a reinstatement fee in addition to  
8 the annual license fee as required in part 1100.3600, subpart 2a.  
9 Partnerships that fail to renew within one year of the  
10 expiration date of the license shall submit an application for  
11 reinstatement of their license. Applicants for reinstatement  
12 shall pay an application for reinstatement fee; a reinstatement  
13 fee; and annual license fee for each year of nonrenewal as  
14 required in part 1100.3600, subpart 2b.

15 1100.3250 NONRENEWAL OF CORPORATION LICENSE.

16 Subpart 1. Late processing fee. A corporation that renews  
17 its annual license after the license has expired but before  
18 January 31 of the renewal year shall pay a late processing fee  
19 as required in part 1100.3600, subpart 2a, in addition to the  
20 annual report fee required by Minnesota Statutes, section  
21 319A.21.

22 Subp. 2. Reinstatement fee. A corporation that renews its  
23 annual license after January 31 of the renewal year to the end  
24 of the renewal year shall pay a reinstatement fee in addition to  
25 the annual license fee as required in part 1100.3600, subpart 2a.  
26 Corporations that fail to renew within one year of the  
27 expiration date of the license shall submit an application for  
28 reinstatement of their license. Applicants for reinstatement  
29 shall pay an application for reinstatement fee; a reinstatement  
30 fee; and annual license fee for each year of nonrenewal as  
31 required in part 1100.3600, subpart 2b.