

1 Board of Accountancy

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3 Adopted Permanent Rules Relating to Fees

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5 Rules as Adopted

6 1100.3600 FEES.

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

8 Applications shall be accompanied by fees in the following

9 amounts:

10 A. [Unchanged.]

11 B. Application for certified public accountant
12 reexamination in failed subjects, \$30 per subject but not in
13 excess of \$115. Accounting practice is considered to be two
14 subjects. Part 1100.1400, subpart 4 provides that applicants
15 must apply for reexamination in all failed subjects.

16 C. Application for reciprocal certificate and license
17 for certified public accountant, \$100.

18 D. Application for certificate and license for
19 licensed public accountant, \$100.

20 E. Application for reciprocal certificate and license
21 for licensed public accountant, \$100.

22 F. A nonrefundable \$50 fee will be charged to proctor
23 out-of-state exam candidates applying to sit in Minnesota.

24 Subp. 2. Annual license fees. Annual license fees shall
25 be as follows:

26 A. application for initial certified public
27 accountant license, \$50;

28 B. active individuals, \$30;

29 C. inactive individuals, \$10;

30 D. partnerships, \$35; and

31 E. in addition to the \$25 annual reporting fee in
32 part 1100.3200, corporations, \$10.

33 Subp. 2a. to 4. [Unchanged.]