

1 Board of Accountancy

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3 Adopted Permanent Rules Relating to Fee Changes

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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. Application for certified public accountant  
11 examination by first time applicants, \$150.

12 B. Application for certified public accountant  
13 reexamination in failed subjects, \$40 per subject but not in  
14 excess of \$150. Accounting practice is considered to be two  
15 subjects. Part 1100.1400, subpart 4 provides that applicants  
16 must apply for reexamination in all failed subjects.

17 C. Application for reciprocal certificate and license  
18 for certified public accountant, \$150.

19 [For text of item D, see M.R.]

20 E. Application for reciprocal certificate and license  
21 for licensed public accountant, \$150.

22 [For text of item F, see M.R.]

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

25 [For text of item A, see M.R.]

26 B. active individuals, \$45;

27 [For text of items C to E, see M.R.]

28 [For text of subps 2a to 3, see M.R.]

29 Subp. 3a. **Examination cancellation fees.** Applicants  
30 canceling sitting for an examination 14 to 30 days before the  
31 examination shall forfeit \$25 of their fee. Applicants  
32 canceling sitting for an examination less than 14 days before  
33 the examination shall forfeit \$50 of their fee.

34 Subp. 3b. **Verifications and transfer of grades.** Requests  
35 for verification of data on examinees, certificate holders, or

1 licensees, and requests for transfer of grades, must be made in  
2 writing and accompanied by a \$20 administrative processing fee  
3 and a self-addressed stamped envelope.

4 [For text of subp 4, see M.R.]