

1.1 **Board of Accountancy**

1.2 **Adopted Permanent Rules Governing Continued Professional Education and Firm**  
1.3 **Registration**

1.4 **1105.0100 DEFINITIONS.**

1.5 [For text of subps 1 to 4, see M.R.]

1.6 Subp. 5. [See repealer.]

1.7 [For text of subps 6 to 9, see M.R.]

1.8 Subp. 9a. **Group Internet-based program.** "Group Internet-based program" means  
1.9 an educational process designed to permit a participant to learn a given subject through  
1.10 interaction with an instructor and other participants by using the Internet.

1.11 Subp. 9b. **Group live program.** "Group live program" means an educational process  
1.12 designed to permit a participant to learn a given subject through interaction with an  
1.13 instructor and other participants in a classroom or conference setting.

1.14 Subp. 9c. **Group program.** "Group program" means either a group Internet-based  
1.15 program or group live program.

1.16 Subp. 9d. **Independent study.** "Independent study" means an educational process  
1.17 designed to teach a participant a given subject using a learning contract with a continuing  
1.18 professional education program sponsor.

1.19 Subp. 9e. **Internet-based program.** "Internet-based program" means an educational  
1.20 process using a group program or a self-study program that is designed to teach a  
1.21 participant a given subject using the Internet.

1.22 Subp. 9f. **Licensee.** In addition to the definition in Minnesota Statutes, section  
1.23 326A.01, subdivision 9, a "licensee" for purposes of parts 1105.1200, 1105.5600,  
1.24 1105.5800, and 1105.7800, and Minnesota Statutes, sections 326A.08, 326A.10, and  
1.25 326A.13, can also be a person issued a certificate as a certified public accountant under

2.1 the law of any other state who is rendering services in this state according to Minnesota  
2.2 Statutes, section 326A.04 or 326A.14, or an entity issued a permit as a CPA firm under  
2.3 the law of any other state who is rendering services in this state according to Minnesota  
2.4 Statutes, section 326A.05.

2.5 [For text of subps 10 to 16, see M.R.]

2.6 Subp. 16a. **Self-study program.** "Self-study program" means an educational process  
2.7 designed to teach a participant a given subject without involvement of an instructor.

2.8 [For text of subp 17, see M.R.]

2.9 **1105.0500 DUTIES OF OFFICERS.**

2.10 A. The chair or, in the event of the chair's absence or inability to act, the  
2.11 vice-chair shall preside at and prepare an agenda for all meetings of the board. The chair  
2.12 shall make committee appointments and shall supervise the activities of the executive  
2.13 director in accordance with board directives and policy. The board shall determine other  
2.14 duties of the officers.

2.15 [For text of items B and C, see M.R.]

2.16 **1105.0700 REFUNDING FEES.**

2.17 Fees must be refunded if an application is rejected prior to processing. Once an  
2.18 application for examination or reexamination has been processed or approved by the  
2.19 board or third-party administrator on behalf of the board, the fee specified in Minnesota  
2.20 Statutes, section 326A.04, subdivision 5, paragraph (b), clause (14), may not be refunded.  
2.21 The fee may be applied to a subsequent examination within six months, after which the  
2.22 fee is forfeited. The fee specified in Minnesota Statutes, section 326A.04, subdivision  
2.23 5, paragraph (b), clause (15), may be refundable pursuant to the refund policy of the  
2.24 third-party administrator.

3.1 **1105.1500 EDUCATION REQUIREMENTS.**

3.2 Subpart 1. **Education requirements.** For purposes of Minnesota Statutes, section  
3.3 326A.03, subdivision 3, an applicant is considered to have met the education requirement  
3.4 if the applicant has met any one of the following conditions:

3.5 [For text of items A to D, see M.R.]

3.6 Subp. 2. [See repealer.]

3.7 **1105.1600 APPLICATIONS FOR EXAMINATION.**

3.8 [For text of subp 1, see M.R.]

3.9 Subp. 2. **Completion of filing.** An application is not considered filed until the  
3.10 application fee and examination fee required by Minnesota Statutes, section 326A.04,  
3.11 and all required supporting documents have been received by the board or examination  
3.12 administrator, including proof of identity as determined by the board, official transcripts,  
3.13 and proof that the applicant has completed the education requirement. Applicants who  
3.14 do not supply all required supporting documents and applicable fees within four years  
3.15 of the date the application was received by the board shall submit a new application  
3.16 with the required fee.

3.17 [For text of subps 3 to 5, see M.R.]

3.18 **1105.1650 EARLY APPLICATION AND EXAMINATION PROVISIONS.**

3.19 [For text of items A and B, see M.R.]

3.20 C. Examination related fees required by part 1105.2100 and Minnesota Statutes,  
3.21 section 326A.04, shall not be refunded if the applicant does not submit a final transcript  
3.22 within the 150-day period required in item B.

4.1 **1105.2100 EXAMINATION CHARGES.**

4.2 The board shall charge, or provide for a third party to charge, each applicant a fee  
4.3 for each section of the examination or reexamination taken by the applicant as specified  
4.4 in Minnesota Statutes, section 326A.04.

4.5 **1105.2400 EMERGENCY EXAMINATION PROCEDURES.**

4.6 When circumstances exist making it impossible for the board or examination  
4.7 administrator to conduct the examination at the time, date, or place scheduled or make it  
4.8 impossible for a majority of examination candidates to attend the examination at the time,  
4.9 date, or place scheduled, the board shall waive parts 1105.1600, subpart 3; 1105.1700; and  
4.10 1105.2000, subpart 2; and Minnesota Statutes, section 326A.04, paragraph (b), clauses  
4.11 (14) and (15), to avoid hardship on examination candidates affected. The circumstances  
4.12 include notice to the board of the unavailability of the examination site with insufficient  
4.13 time to give notice to examination candidates; weather emergencies as declared by the  
4.14 governor, the governor's designees, or those state officials empowered to close public  
4.15 highways; civil disturbances; natural disasters; and other causes that affect the board's or  
4.16 examination administrator's ability to fairly administer the examination.

4.17 **1105.2500 APPLICATIONS FOR CERTIFICATES.**

4.18 A. Applications for initial certificates and for renewal of certificates pursuant to  
4.19 the act must be made on a form provided by the board and, in the case of applications  
4.20 for renewal, must be filed no later than the expiration date set by the act or this chapter.  
4.21 Applications are not considered filed until the board receives ~~both~~ the fully completed  
4.22 application, the applicable fee prescribed in Minnesota Statutes, section 326A.04, and  
4.23 the following supporting documentation:

4.24 (1) for initial certificates, evidence of completion of the education,  
4.25 examination, and experience requirements in part 1105.3800, items A, E, F, G, and H; and

5.1 (2) for renewal certificates, evidence of completion of continuing education  
5.2 requirements described in item B.

5.3 Applicants who do not supply all required supporting documents and applicable fees for an  
5.4 initial certificate within four years of the date the application was received by the board shall  
5.5 submit a new application with the required fee. If an application for renewal is filed late, it  
5.6 must also be accompanied by the delinquency fee prescribed in Minnesota Statutes, section  
5.7 326A.04. In addition, the reinstatement fee prescribed in Minnesota Statutes, section  
5.8 326A.04, must be paid if the renewal is filed more than two years late. The application for  
5.9 renewal must be submitted on a form provided by the board by December 31 of each year.

5.10 [For text of item B, see M.R.]

5.11 C. (1) Licensees granted an exception under part 1105.3300 shall have a  
5.12 certificate status of "inactive."

5.13 (2) Licensees who elect to be exempt from certificate renewal under part  
5.14 1105.3700 shall have a certificate status of "exempt."

5.15 (3) Licensees who do not meet the criteria of subitem (1) or (2), and have  
5.16 complied with part 1105.3000, items A to C, shall have a certificate status of "active."  
5.17 Initial issuances of certificates shall also have an "active" status.

5.18 (4) Licensees shall renew their certificates with a status of "active" if they:

5.19 (a) are employees of a firm granted a permit under Minnesota Statutes,  
5.20 section 326A.05, or are engaged as independent contractors by a firm granted a permit  
5.21 under Minnesota Statutes, section 326A.05;

5.22 (b) issue compilation reports other than through a CPA firm;

5.23 (c) use the titles certified public accountant or CPA without "inactive"  
5.24 adjacent to the title; or

6.1 (d) are employees in the Office of the Legislative Auditor or State  
6.2 Auditor.

6.3 Persons specified in unit (a) or (d) who perform no direct or indirect professional service  
6.4 for any client do not need an "active" certificate.

6.5 (5) Licensees shall renew their certificates with a status of "active" if they  
6.6 used experience of the type specified in part 1105.2600, item C, in obtaining the initial  
6.7 certificate and are still directly or indirectly performing through the supervision of others,  
6.8 work which is similar, in the opinion of the board, to the work claimed as experience.

6.9 (6) Nonresident individuals who do not meet the requirements of part  
6.10 1105.7900, item B, and Minnesota Statutes, section 326A.04, subdivision 7, or 326A.14,  
6.11 and who have never been granted a CPA certificate by any state must not be issued a  
6.12 certificate by this state unless the individual previously met the nonresident requirements  
6.13 of part 1105.1600, subpart 1, and meets all other requirements for initial issuance of a  
6.14 certificate.

6.15 D. Applicants, licensees, or nonresident individuals who desire to practice  
6.16 in this state but do not meet the requirements of part 1105.7900, item B, who have  
6.17 successfully passed the Uniform Certified Public Accountant Examination and have  
6.18 met the experience and education requirements of parts 1105.2600 and 1105.2900, and  
6.19 Minnesota Statutes, section 326A.04, must either:

6.20 (1) make an application and receive an initial certificate; or

6.21 (2) make an application and receive an "active" certificate;

6.22 if the applicants, licensees, or nonresident individuals who do not meet the requirements  
6.23 of part 1105.7900, item B, are owners or are employed by or become employed by a  
6.24 firm which has been issued a permit under this chapter and Minnesota Statutes, section  
6.25 326A.05, or are employees in the Office of the Legislative Auditor or State Auditor, and the  
6.26 employment results in the providing of professional services to a client. Applications must

7.1 be accompanied by the applicable fee prescribed in Minnesota Statutes, section 326A.04,  
7.2 and must be filed with the board within 60 days of meeting the criteria specified in this item.

7.3 [For text of item E, see M.R.]

7.4 **1105.2560 RENEWAL OF CERTIFICATES AFTER 2013.**

7.5 A. Beginning with certificate renewal applications for certificates with an  
7.6 expiration date of December 31, 2014, the board shall renew each certificate for a  
7.7 one-year period.

7.8 B. Initial issuances of certificates after January 1, 2014, shall expire on  
7.9 the December 31 following issuance and shall thereafter be renewed annually before  
7.10 December 31 on a form provided by the board for that purpose.

7.11 C. Notwithstanding the renewal period established by this part and except as  
7.12 provided for in part 1105.3000, item G, on each June 30, licensees holding a certificate  
7.13 with an "active" status shall comply with the one- and three-year continuing professional  
7.14 education requirements in part 1105.3000.

7.15 D. Certificates with an expiration date of December 31, 2013, or prior,  
7.16 submitted to the board for renewal on or after January 1, 2014, shall expire on the  
7.17 December 31 following renewal.

7.18 **1105.2600 EXPERIENCE REQUIRED FOR INITIAL CERTIFICATE.**

7.19 The experience required to be demonstrated for issuance of an initial certificate  
7.20 pursuant to Minnesota Statutes, section 326A.03, subdivision 6, must comply with items  
7.21 A to E.

7.22 [For text of items A to C, see M.R.]

7.23 D. One year of experience consists of full- or part-time employment that  
7.24 extends over a period of no less than one year and no more than three years and includes  
7.25 no fewer than 2,000 hours of performance of services described in item A.

8.1 [For text of item E, see M.R.]

8.2 **1105.3000 CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS.**

8.3 The requirements of continuing professional education in items A to G apply pursuant  
8.4 to Minnesota Statutes, section 326A.04, subdivision 4.

8.5 A. A licensee holding a certificate with an active status shall:

8.6 (1) complete a minimum of 20 hours of continuing professional education  
8.7 (CPE) complying with this chapter each year;

8.8 (2) in a rolling three-year period, complete a minimum of 120 hours of  
8.9 CPE complying with this chapter including at least eight hours in regulatory ethics or  
8.10 behavioral ethics;

8.11 (3) complete the required CPE by June 30 each year; and

8.12 (4) report the required CPE to the board on a form provided by the board  
8.13 by December 31 each year.

8.14 B. A continuing professional education period is one year, from July 1 to June  
8.15 30. No carryforward of CPE from one period to the next is allowed. A licensee may  
8.16 carryback CPE hours earned after June 30 to satisfy the requirements of a prior CPE  
8.17 period provided that the late processing fees specified in item E are paid. Carryback hours  
8.18 used to satisfy the requirements of a prior CPE period must not also be used to satisfy the  
8.19 requirements of the period in which they were completed.

8.20 C. Certificates may not be renewed until CPE requirements of this part are  
8.21 met or an exception is granted.

8.22 D. A licensee holding a certificate with an inactive status who elects or is  
8.23 required to have an active certificate shall complete at least 120 hours of CPE complying  
8.24 with this chapter during the three-year period preceding application for an active certificate.



9.1 Such licensee shall identify and complete a program of learning designed to demonstrate  
9.2 the currency of the licensee's competencies directly related to the licensee's area of service.

9.3 E. Failure to report CPE, failure to obtain CPE required by this part, reporting of  
9.4 an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary  
9.5 action under Minnesota Statutes, section 326A.08. A licensee not in compliance with  
9.6 this part on June 30 of each year shall be assessed a late processing fee of \$50 for the  
9.7 first month, or partial month, of noncompliance and \$25 per month, or partial month, of  
9.8 noncompliance thereafter until the date the licensee is in compliance with this part and  
9.9 provides documentation of compliance in writing to the board.

9.10 F. A licensee electing to change the status of the licensee's certificate from a  
9.11 status of "active" to a status of "inactive" must:

9.12 (1) notify the board of the request in writing on a form provided by the  
9.13 board; and

9.14 (2) provide the board with documentation showing completion of a  
9.15 minimum of 120 hours of CPE required under this chapter during the three-year period  
9.16 ended June 30 preceding the effective date of the status change, with a minimum of 20  
9.17 hours each year.

9.18 The change in status from "active" to "inactive" is effective on January 1 following  
9.19 completion of subitems (1) and (2).

9.20 G. The following requirements apply to licensees granted an initial certificate  
9.21 with an active status.

9.22 (1) Licensees receiving their initial certificate between January 1 and  
9.23 June 30:

9.24 (a) are exempt from the CPE requirement for the CPE period ended  
9.25 June 30 in the same year as the date the initial certificate was granted;

10.1 (b) must complete the 20-hour requirement in item A by June 30 of the  
10.2 year following the date the initial certificate was granted; and

10.3 (c) must complete the 120-hour requirement in item A by the June 30  
10.4 three years after the date in which the initial certificate was granted.

10.5 (2) Licensees receiving their initial certificate between July 1 and  
10.6 December 31:

10.7 (a) are exempt from the CPE requirement for the CPE period ended  
10.8 June 30 in the year following the date the initial certificate was granted;

10.9 (b) must complete the 20-hour requirement in item A by June 30 two  
10.10 years after the date in which the initial certificate was granted; and

10.11 (c) must complete the 120-hour requirement in item A by June 30 four  
10.12 years after the date in which the initial certificate was granted.

10.13 **1105.3100 CONTINUING PROFESSIONAL EDUCATION PROGRAMS.**

10.14 Subpart 1. **Regular qualifications.** A program qualifies as acceptable continuing  
10.15 professional education for purposes of this chapter and Minnesota Statutes, section  
10.16 326A.04, subdivision 4, if it is a program of learning that contributes to the growth in the  
10.17 professional knowledge and professional competence of a licensee. The program must  
10.18 meet the minimum standards of quality of development, presentation, measurement,  
10.19 and reporting of credits in the Statement on Standards for Continuing Professional  
10.20 Education (CPE) Programs jointly approved by NASBA and AICPA or such other  
10.21 standards acceptable to the board. Except to the extent permitted in subpart 2, program  
10.22 sponsors qualifying under this chapter must be members of NASBA's CPE registry.  
10.23 Group programs designed with interaction between an instructor or facilitator and other  
10.24 participants that are sponsored or presented by the entities in items A to E are not subject  
10.25 to NASBA's CPE Registry requirement:



12.1 Subp. 3. **Nonresident.** A nonresident licensee holding a certificate with an active  
12.2 status issued by this state meets the CPE requirement of this chapter by meeting the CPE  
12.3 requirements for renewal of a certificate in the state in which the licensee's principal  
12.4 place of business is located.

12.5 Nonresident applicants for renewal of a certificate shall demonstrate compliance with  
12.6 the CPE renewal requirements of the state in which the licensee's principal place of business  
12.7 is located by signing a statement to that effect on the renewal application for this state.

12.8 If the state in which a nonresident licensee's principal place of business is located has  
12.9 no CPE requirements for renewal of a certificate, the nonresident licensee must comply  
12.10 with all CPE requirements of this state.

12.11 Subp. 4. **CPE hour limitations.** The following hour limitations apply during the  
12.12 rolling three-year CPE period:

12.13 A. a maximum of 60 hours may be claimed for presenting or instructing  
12.14 qualifying courses or seminars;

12.15 B. a maximum of 60 hours may be claimed for authoring articles, books, or  
12.16 CPE courses for publication;

12.17 C. at least 24 hours must be obtained from attending instructor-led programs;

12.18 D. a maximum of 24 hours may be obtained from programs in the subject area of  
12.19 personal development defined as a field of study that covers such skills as communications,  
12.20 managing the group process, dealing effectively with others, interviewing, counseling,  
12.21 and career planning; and

12.22 E. at least 72 hours must be obtained through programs meeting the registry  
12.23 requirements under subpart 1.

13.1 **1105.3200 CONTINUING PROFESSIONAL EDUCATION REPORTING AND**  
13.2 **RECORDS.**

13.3 A. Persons seeking renewal of certificates with an active status pursuant to  
13.4 the act shall file with their applications a signed statement indicating they have met the  
13.5 requirements for participation in a program of continuous learning as set forth in this  
13.6 chapter and indicate the number of hours claimed for each of the three preceding years  
13.7 ending on June 30. The licensee shall report the hours claimed, separately identifying  
13.8 those programs meeting the registry requirements under part 1105.3100, subpart 1, and  
13.9 those programs not meeting the registry requirement under part 1105.3100, subpart 2.

13.10 B. The licensee shall be responsible for documenting the acceptability of the  
13.11 program and the validity of the credits. Documentation must be retained for five years  
13.12 following completion of each program.

13.13 Documentation of participation in a program of learning for programs meeting the registry  
13.14 requirements of this chapter must include a certificate of attendance that contains the  
13.15 registry number of the program. For programs that do not meet the registry requirements  
13.16 of this chapter, documentation of participation must include:

13.17 (1) a certificate of attendance from the program sponsor containing the  
13.18 name and contact information of the sponsor, the title and description of the content of  
13.19 the program, the date of the program, the location of the program, and the number of  
13.20 CPE hours for which the licensee attended;

13.21 (2) a copy of the detailed timed agenda for the program; and

13.22 (3) a statement by the licensee describing how the program contributes to  
13.23 the licensee's professional knowledge and competence.

13.24 C. The board shall conduct audits to verify information regarding hours of CPE  
13.25 attendance in order to determine compliance with the continuing professional education  
13.26 requirements of this chapter through inspection of documentation supplied by the licensee.

14.1 In cases where the board determines that the documentation supplied by the licensee is not  
14.2 sufficient or the programs do not meet the requirements of this chapter, the board may  
14.3 grant an additional period of time in which the deficiencies can be cured or the board may  
14.4 take disciplinary action. Licensees determined not in compliance shall be assessed the  
14.5 late processing fee required in part 1105.3000, item E. Fraudulent reporting is a basis for  
14.6 disciplinary action.

14.7 D. Beginning in calendar year 2014, licensees holding an active certificate on  
14.8 June 30 shall report to the board by December 31 of each year the continuing professional  
14.9 education hours earned during the one- and three-year CPE period ended on June 30.

14.10 **1105.3300 EXCEPTION TO CONTINUING PROFESSIONAL EDUCATION**  
14.11 **REQUIREMENT.**

14.12 A. The board may make an exception to the requirement in part 1105.3000, item  
14.13 A, for a licensee who is retired or who does not perform or offer to perform for the public  
14.14 one or more kinds of services involving the use of accounting or auditing skills, including:

14.15 (1) the issuance of reports on financial statements or other compilation  
14.16 communication;

14.17 (2) furnishing one or more kinds of management advisory, financial  
14.18 advisory, or consulting services;

14.19 (3) the preparation of tax returns; or

14.20 (4) furnishing advice on tax matters.

14.21 Licensees shall request an exception only in connection with the application for  
14.22 certificate renewal or with a request to change the status of a licensee's certificate from  
14.23 "active" to "inactive" or "exempt."

14.24 [For text of items B and C, see M.R.]

15.1 D. A licensee granted an exception by the board must comply with a reentry  
15.2 competency requirement defined by the board in part 1105.3000, item D, before the  
15.3 licensee may discontinue use of the word "inactive" in association with the CPA title.

15.4 **1105.3350 CONTINUING PROFESSIONAL EDUCATION REQUIREMENTS**  
15.5 **FOR INITIAL ISSUANCE OF CERTIFICATE.**

15.6 A. Applicants for initial issuance of a certificate shall submit with the  
15.7 application specified in part 1105.2500, item A, on a form provided by the board, a report  
15.8 of continuing professional education completed during the three-year period preceding the  
15.9 date of the initial application. The report must show the completion of at least 120 hours  
15.10 of continuing professional education complying with this chapter.

15.11 [For text of item B, see M.R.]

15.12 **1105.3700 EXEMPTION FROM CERTIFICATE RENEWAL REQUIREMENT.**

15.13 A. A licensee who does not engage in the practice of public accounting in any  
15.14 manner or who does not hold out as a CPA in any manner is not required to renew the  
15.15 certificate. The election of exempt status by a person takes effect following notification to  
15.16 the board. The notification must be made on a form provided by the board and continues  
15.17 in effect until a future renewal application is received by the board and a certificate  
15.18 renewal is granted.

15.19 [For text of item B, see M.R.]

15.20 C. Persons electing to change from exempt status to active status shall report  
15.21 continuing professional education as described in subitems (1) to (3).

15.22 (1) Submit evidence of completion of 50 hours of continuing professional  
15.23 education per year of exemption, up to a maximum of 120 hours, to be taken within 12  
15.24 months prior to the renewal application in subjects specifically approved in advance by the

16.1 board and meeting the requirements in part 1105.3100. The 50-hour requirement must be  
16.2 prorated for periods less than a full year.

16.3 (2) If, at the time of application for exempt status, the licensee had not yet  
16.4 reported qualifying continuing professional education of 120 hours with a minimum of 20  
16.5 hours per year for each of the three years prior to the application for exempt status, the  
16.6 licensee shall be required to report continuing professional education for those years in  
16.7 addition to the hours required in subitem (1).

16.8 (3) Hours reported in subitem (1) may be used to satisfy the requirement in  
16.9 part 1105.3000 to the extent the hours fall within the one- or three-year CPE period.

16.10 D. For purposes of this part, the "practice of public accounting in any manner"  
16.11 means issuing a report as described in Minnesota Statutes, section 326A.01, subdivision  
16.12 15, whether or not a fee is received. In addition, for purposes of this subpart, "hold  
16.13 out" means any oral or written communication conveying that the person holds a CPA  
16.14 certificate, including, without limitation, the displaying of the CPA certificate in any  
16.15 location where business is conducted and the use of titles or legends on letterheads,  
16.16 business cards, resumes, office doors, or advertisements and listings, including published  
16.17 membership listings of professional organizations.

16.18 **1105.3800 INITIAL ISSUANCE OF CERTIFICATE.**

16.19 A certificate shall be issued to a person who has:

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

16.21 B. paid the required fee specified in Minnesota Statutes, section 326A.04;

16.22 [For text of items C and D, see M.R.]

16.23 E. completed the experience required by part 1105.2600 and Minnesota  
16.24 Statutes, section 326A.03, subdivision 6, paragraph (b);



17.1 F. completed the education required by part 1105.2900 and Minnesota Statutes,  
17.2 section 326A.03, subdivision 6, paragraph (a);

17.3 G. complied with the continuing professional education requirement in part  
17.4 1105.3350; and

17.5 H. completed the examination on professional ethics as required by part  
17.6 1105.1800, subpart 2.

17.7 **1105.4000 APPLICATION FOR FIRM PERMIT.**

17.8 A. Applications by firms for initial issuance and for renewal of permits under  
17.9 Minnesota Statutes, section 326A.05, must be made on a form provided by the board and, in  
17.10 the case of applications for renewal, must be filed no later than December 31. Applications  
17.11 are not considered filed until the applicable fee prescribed in Minnesota Statutes, section  
17.12 326A.04, and all required documents prescribed in this chapter are received. Applicants  
17.13 who do not supply all required supporting documents and applicable fees for initial  
17.14 issuance of a permit within four years of the date the application was received by the board  
17.15 shall submit a new application with the required fee. If an application for permit renewal  
17.16 is filed late, it must also be accompanied by the delinquency fee prescribed in Minnesota  
17.17 Statutes, section 326A.04. In addition, the reinstatement fee prescribed in Minnesota  
17.18 Statutes, section 326A.04, shall be paid if the renewal is filed more than two years late.

17.19 B. A sole proprietor shall apply for a firm permit, when a permit is needed,  
17.20 as required by part 1105.4200.

17.21 C. Applications for a firm permit or renewal of a firm permit must include the  
17.22 firm name, addresses, and telephone numbers of the main office and of any branch offices  
17.23 of the firm in this state, the name of the person in charge of each branch office, and the  
17.24 names of the partners, shareholders, members, managers, directors, and officers who  
17.25 are residing in and practicing in this state.

18.1 D. The board shall not issue a permit to a firm or renew the permit of a firm  
18.2 until all partners, members, managers, shareholders, directors, and officers who hold a  
18.3 certificate and whose principal place of business is in this state:

18.4 (1) individually hold nonexpired certificates with an active status issued  
18.5 under Minnesota Statutes, section 326A.04, covering the term of the firm permit to be  
18.6 issued; or

18.7 (2) individually renew their certificates with an active status or hold  
18.8 nonexpired certificates with an active status issued under Minnesota Statutes, section  
18.9 326A.04, covering the term of the firm permit to be renewed.

18.10 [For text of item E, see M.R.]

18.11 F. Persons specified in item E shall annually register with the board before  
18.12 December 31 on a form provided by the board and pay the fee specified in Minnesota  
18.13 Statutes, section 326A.04. The form must provide a space to indicate the percentage of  
18.14 voting and financial interest held by the individual in the firm.

18.15 G. The board shall not renew a permit of a firm that has not undergone a quality  
18.16 review within the previous three years and has not complied with the board's rules with  
18.17 respect to the reviews.

18.18 [For text of item H, see M.R.]

18.19 I. The application for a firm permit or renewal of a firm permit shall contain  
18.20 a representation from the firm that it has verified compliance of its partners, members,  
18.21 managers, shareholders, directors, or officers resident in this state with items D, E, and  
18.22 F, and that it has complied with part 1105.7850, item F.

18.23 J. The application for a firm permit for a firm whose principal place of business  
18.24 is in this state shall include a certified copy of the articles of incorporation, articles of  
18.25 organization, or LLP registration on file with the Secretary of State's Office. The application

19.1 for a firm permit for a firm whose principal place of business is not in this state shall  
19.2 include a certified copy of the certificate of authority from the Secretary of State's Office.

19.3 ~~K. The application for a firm permit or renewal of a firm permit shall include a~~  
19.4 ~~copy of the firm's letterhead.~~

19.5 **1105.4100 NOTIFICATION OF CHANGES BY FIRMS.**

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

19.7 B. In the event of any change in legal form of a firm, the new firm shall, within  
19.8 30 days of the change, file an application for an initial permit according to this chapter and  
19.9 pay the fee required by Minnesota Statutes, section 326A.04.

19.10 [For text of item C, see M.R.]

19.11 **1105.4300 QUALITY REVIEW AS CONDITION FOR RENEWAL OF PERMIT.**

19.12 A. The board has established in parts 1105.4600 to 1105.5500 procedures to  
19.13 perform the following functions:

19.14 (1) review financial statements and the reports of licensees on financial  
19.15 statements to assess compliance with applicable professional standards;

19.16 (2) improve reporting practices of licensees through educational and  
19.17 rehabilitative measures;

19.18 (3) refer to the complaint committee cases requiring further investigation;

19.19 (4) verify that individuals in the firm responsible for supervising attest or  
19.20 compilation services and signing the accountant's report on financial statements on behalf  
19.21 of the firm meet the competency requirement set out in applicable professional standards;

19.22 (5) verify that a licensee who issues compilation reports for the public other  
19.23 than through a CPA firm, who supervises the services or who signs the compilation report

20.1 on the financial statements, meets the competency requirements set out in applicable  
20.2 professional standards; and

20.3 (6) other functions necessary to carry out the quality review process.

20.4 B. A quality review oversight committee shall be appointed by the board to  
20.5 monitor the report acceptance bodies designated by the board in part 1105.5300 and report  
20.6 to the board whether their programs meet the requirements in this chapter and the act. The  
20.7 oversight committee must be constituted of and act according to subitems (1) to (6).

20.8 [For text of subitems (1) and (2), see M.R.]

20.9 (3) It must annually provide the board with an assessment of the  
20.10 effectiveness of the report acceptance bodies designated in part 1105.5300, item B, and  
20.11 the quality review process by December 31.

20.12 (4) It must maintain the confidentiality of information obtained during the  
20.13 quality review process except as provided in subitem (5).

20.14 (5) It must obtain the information required by part 1105.5300, item D,  
20.15 by December 31 of each year. The committee must provide to the board the names of  
20.16 those licensees and firms that the committee obtained through part 1105.5300, item D.  
20.17 Further, the committee shall annually provide the board with the report it obtained in part  
20.18 1105,5300, item D, relating to continuing professional education sponsored by the report  
20.19 acceptance bodies and its evaluation of the report by August 1.

20.20 [For text of subitem (6), see M.R.]

20.21 **1105.5100 FIRM QUALITY REVIEW REQUIREMENT.**

20.22 A. As a condition to renewal of a firm permit, a new firm shall:

20.23 (1) undergo a quality review during the first year after it becomes subject  
20.24 to the requirements for quality review; and

21.1 (2) report the material in part 1105.5400 to the board no later than 15  
21.2 months after the end of the first year.

21.3 After the initial report, the firm shall be required to report every three years.

21.4 A new firm is one that has not previously been issued a permit in Minnesota or has  
21.5 not had a quality review completed in the three-year period prior to application. It does  
21.6 not include the firms described in items B to E.

21.7 B. A firm that had been previously issued a permit in this state and changes its  
21.8 name or the legal form of its practice, but retains the same practice.

21.9 C. A new partnership, corporation, LLC, or LLP in which the constituent  
21.10 firms were already in a quality review cycle. The quality review of the new firm must  
21.11 be conducted in the latest of the constituent firms' cycles.

21.12 D. A partnership, corporation, LLC, or LLP that is dissolved with each  
21.13 individual firm taking clients from the partnership or corporation. The quality review for  
21.14 each of these individual firms remains in the same year to which the original partnership,  
21.15 corporation, LLC, or LLP was assigned.

21.16 E. A partnership, corporation, LLC, or LLP that is dissolved with one partner  
21.17 or shareholder taking all of the existing clients. The quality review for the firm taking  
21.18 over the existing business remains in the year to which the partnership, corporation, LLC,  
21.19 or LLP was originally assigned.

21.20 **1105.5400 REPORT TO BOARD.**

21.21 A. Within 30 days of receipt of the letter described in subitem (2), each firm  
21.22 shall submit, or have submitted on its behalf, the following material to the board:

21.23 (1) a copy of the report issued by the reviewer, including any response from  
21.24 the firm that addresses deficiencies or significant deficiencies contained in the report;

21.25 (2) the final letter of acceptance from the report acceptance body; and

22.1 (3) any agreements to correct deficiencies that have been entered into  
22.2 between the firm and the report acceptance body.

22.3 The board shall review and consider this material in its decision to issue a permit to  
22.4 the firm.

22.5 Failure to file the required material by the required date is cause for discipline against  
22.6 the firm's permit.

22.7 In the case where the report acceptance body and the firm have entered into an  
22.8 agreement to correct deficiencies, failure by the firm to abide by that agreement is grounds  
22.9 for discipline against the firm's permit and the certificates of the managers in charge of  
22.10 the firm's offices maintained in this state.

22.11 Except as specified in part 1105.4800, a written report, including any responses  
22.12 by the firm attached to the report, on all inspections conducted by the Public Company  
22.13 Accounting Oversight Board submitted within 30 days of receipt to the board shall meet  
22.14 the requirements of this part.

22.15 Nothing in this part requires a firm to submit the Public Company Accounting  
22.16 Oversight Board inspections report to the board if a quality review encompassing the  
22.17 firm's public company attest client practice has been conducted and submitted to the board  
22.18 according to parts 1105.4600 to 1105.5500 or according to standards adopted by the AICPA  
22.19 or the Public Company Accounting Oversight Board within the previous three years.

22.20 [For text of items B and C, see M.R.]

22.21 **1105.6300 MISLEADING CPA FIRM NAMES.**

22.22 A. A CPA firm name must not be used unless the name has been registered  
22.23 with and approved by the board.

22.24 B. A CPA firm name is misleading within the meaning of Minnesota Statutes,  
22.25 section 326A.10, paragraph (h), if, among other things, the CPA firm name:

23.1 (1) contains any representation that would be likely to cause a reasonable  
23.2 person to misunderstand or be confused about the legal form of the firm, or about who  
23.3 the owners or members of the firm are, such as a reference to a type of organization or  
23.4 abbreviation thereof which does not accurately reflect the form under which the firm is  
23.5 organized. This includes, but is not limited to, a name that:

23.6 (a) implies the existence of a corporation when the firm is not a  
23.7 corporation such as through the use of the words "corporation," "incorporated," "LTD,"  
23.8 "professional corporation," or an abbreviation thereof as part of the firm name if the firm  
23.9 is not incorporated or is not a professional corporation;

23.10 (b) implies the existence of a partnership when there is not a  
23.11 partnership such as by use of the term "partnership" or "limited liability partnership," or  
23.12 the abbreviation "LLP" if the firm is not such an entity;

23.13 (c) includes the name of an individual who is not a CPA if the title  
23.14 "CPAs" is included in the firm name;

23.15 (d) includes information about or indicates an association with persons  
23.16 who are not members of the firm;

23.17 (e) includes the terms "and company," "company," "and associate,"  
23.18 ~~or~~ "associates," "group," or abbreviators thereof, or similar names implying more than  
23.19 one employed licensee in the firm, but the firm does not include, in addition to the named  
23.20 ~~partner, shareholder, owner, or member~~ licensee, at least one other unnamed ~~partner,~~  
23.21 ~~shareholder, owner, member, or staff employee~~ licensee involved full time in the practice;

23.22 (f) includes the name of a person who is neither a present nor past  
23.23 partner, member, or shareholder of the firm;

24.1 (2) contains any representation that would be likely to cause a reasonable  
24.2 person to have a false or unjustified expectation of favorable results or capabilities,  
24.3 through the use of a false or unjustified statement of fact as to any material matters;

24.4 (3) claims or implies the ability to influence a regulatory body or official; or

24.5 (4) includes the name of an owner whose license has been revoked  
24.6 for disciplinary reasons by the board, whereby the licensee has been prohibited from  
24.7 practicing public accountancy or prohibited from using the title CPA or holding the  
24.8 licensee out as a certified public accountant.

24.9 C. The following types of CPA firm names are not misleading and are  
24.10 permissible so long as they do not violate Minnesota Statutes, section 326.05:

24.11 (1) a firm name that includes the names of one or more former or present  
24.12 owners;

24.13 (2) a firm name that excludes the names of one or more former or present  
24.14 owners;

24.15 (3) a firm name that uses the CPA title as part of the firm name when all  
24.16 named individuals are owners of the firm and who hold such title or are former owners  
24.17 who held such title at the time they ceased to be owners of the firm; or

24.18 (4) a firm name that includes the name of a non-CPA owner if the CPA  
24.19 title is not part of the firm name.

24.20 D. A network firm, as defined in the AICPA Code of Professional Conduct in  
24.21 effect July 1, 2011, may use a common brand name, or share common initials, as part of  
24.22 the firm name.

24.23 E. A network firm, as defined in the AICPA Code of Professional Conduct in  
24.24 effect July 1, 2011, may use the network name as the firm's name provided it also shares  
24.25 one or more of the following characteristics with other firms in the network:



25.1 (1) common control, as defined by generally accepted accounting principles  
25.2 in the United States among the firms through ownership, management, or other means;

25.3 (2) profits or costs, excluding costs of operating the association, costs of  
25.4 developing audit methodologies, manuals and training courses, and other costs that are  
25.5 immaterial to the firm;

25.6 (3) a common business strategy that involves ongoing collaboration  
25.7 amongst the firms whereby the firms are responsible for implementing the association's  
25.8 strategy and are held accountable for performance pursuant to the strategy;

25.9 (4) a significant portion of professional resources; or

25.10 (5) common quality control policies and procedures that participating firms  
25.11 are required to implement and that are monitored by the association.

25.12 F. The firm name shall not include the name of a person who was a past partner,  
25.13 member, or shareholder of the firm if the person withdraws consent to the use or if the  
25.14 person becomes a partner, member, shareholder, or owner of a firm established under  
25.15 Minnesota Statutes, section 326A.05.

25.16 **1105.6550 DEFINITION OF VALID CERTIFICATE, LICENSE, PERMIT,**  
25.17 **REGISTRATION, AND OF GOOD STANDING.**

25.18 A. "Valid certificate" or "valid license," as used in Minnesota Statutes, section  
25.19 326A.10 or 326A.14, is an unexpired certificate that has a certificate status of "active" as  
25.20 defined in part 1105.2500. This definition does not limit the use of the CPA designation by  
25.21 those persons who comply with part 1105.3300.

25.22 [For text of items B to D, see M.R.]

26.1 **1105.6600 REGISTERED ACCOUNTING PRACTITIONER.**

26.2 The designation of "registered accounting practitioner" shall be issued by the board  
26.3 to persons of good moral character who have made application on a form provided by  
26.4 the board and who:

26.5 [For text of items A to D, see M.R.]

26.6 E. have paid the fee in Minnesota Statutes, section 326A.04.

26.7 **1105.7000 RENEWAL OF REGISTRATION.**

26.8 A. The registration of a registered accounting practitioner expires on December  
26.9 31 each year and must be renewed annually before December 31 on a form provided by the  
26.10 board for that purpose. The fee in Minnesota Statutes, section 326A.04, must be paid. If  
26.11 an application for renewal is filed late, it shall also be accompanied by the delinquency fee  
26.12 in Minnesota Statutes, section 326A.04. In addition, the reinstatement fee in Minnesota  
26.13 Statutes, section 326A.04, must be paid if the renewal is filed more than two years late.

26.14 B. A registrant seeking renewal shall show that the registrant has completed  
26.15 no less than 90 hours of continuing professional education complying with the standards  
26.16 in part 1105.3100 during the three-year period preceding renewal with a minimum of 20  
26.17 hours in each year. At least four hours of the 90 hours shall be in regulatory ethics or  
26.18 behavioral ethics. A registrant's initial three-year period starts on January 1 following the  
26.19 date the individual is initially registered by the board.

26.20 C. Failure to report continuing professional education, failure to obtain CPE  
26.21 required by this part, reporting an amount less than that required, or fraudulently reporting  
26.22 continuing professional education is a basis for disciplinary action under Minnesota  
26.23 Statutes, section 326A.08. A registrant not in compliance with this part on June 30 of each  
26.24 year shall be subject to the requirements of part 1105.3000, item E.

26.25 [For text of items D and E, see M.R.]

27.1 **1105.7100 RAP FIRM APPLICATION.**

27.2 A. Applications by RAP firms for initial issuance and for renewal of RAP firm  
27.3 permit must be made on a form provided by the board and, in the case of applications  
27.4 for renewal, shall be filed no later than December 31. Applications are not considered  
27.5 filed until the applicable fee prescribed in Minnesota Statutes, section 326A.04, and all  
27.6 required documents prescribed in this chapter are received. Applicants who do not supply  
27.7 all required supporting documents and applicable fees for initial issuance of a RAP firm  
27.8 permit within four years of the date the application was received by the board shall submit  
27.9 a new application with the required fee. If an application for permit renewal is filed late,  
27.10 it must also be accompanied by the delinquency fee prescribed in Minnesota Statutes,  
27.11 section 326A.04. In addition, the reinstatement fee prescribed in Minnesota Statutes,  
27.12 section 326A.04, shall be paid if the renewal is filed more than two years late.

27.13 B. A sole proprietor shall apply simultaneously for renewal of an individual  
27.14 registration and a RAP firm permit, if a permit is required.

27.15 [For text of item C, see M.R.]

27.16 D. The board shall not issue a permit to a RAP firm until all partners, members,  
27.17 managers, shareholders, directors, and officers resident in this state who hold a registration  
27.18 as a RAP have a minimum of two years of qualifying experience of the type specified in  
27.19 part 1105.6900 and:

27.20 [For text of subitems (1) and (2), see M.R.]

27.21 [For text of item E, see M.R.]

27.22 F. No licensee may be a partner, member, manager, shareholder, director,  
27.23 or officer of a RAP firm. Persons specified in item E shall annually register with the  
27.24 board before December 31 on a form provided by the board and pay the fee specified  
27.25 in Minnesota Statutes, section 326A.04. The form must provide a space to indicate

28.1 the percentage of voting and financial interest held by the individual in the firm. The  
28.2 aggregate amount of percentages must not exceed 50 percent for all persons who do not  
28.3 hold a registration issued under part 1105.6600.

28.4 G. The board shall not renew a permit of a RAP firm that has not undergone  
28.5 a quality review specified in part 1105.7400 within the previous three years and has not  
28.6 complied with the board's rules with respect to such reviews.

28.7 [For text of item H, see M.R.]

28.8 **1105.7200 NOTIFICATION OF CHANGES BY RAP FIRMS.**

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

28.10 B. In the event of any changes in legal form of a RAP firm, the new firm shall,  
28.11 within 30 days of the change, file an application for an initial RAP firm permit according  
28.12 to this chapter and pay the fee required by Minnesota Statutes, section 326A.04.

28.13 [For text of item C, see M.R.]

28.14 **1105.7450 MISLEADING RAP FIRM NAMES AND FICTITIOUS RAP FIRM**  
28.15 **NAMES.**

28.16 A. A RAP firm name must not be used unless the name has been registered  
28.17 with and approved by the board.

28.18 B. A RAP firm name is misleading within the meaning of Minnesota Statutes,  
28.19 section 326A.10, paragraph (h), if the RAP firm name:

28.20 (1) contains any representation that would be likely to cause a reasonable  
28.21 person to misunderstand or be confused about the legal form of the firm, or about who  
28.22 the owners or members of the firm are, such as a reference to a type of organization or  
28.23 abbreviation thereof which does not accurately reflect the form under which the firm is  
28.24 organized. This includes, but is not limited to, a name that:

29.1 (a) implies the existence of a corporation when the firm is not a  
29.2 corporation such as through the use of the words "corporation," "incorporated," "LTD,"  
29.3 "professional corporation," or an abbreviation thereof as part of the firm name if the firm  
29.4 is not incorporated or is not a professional corporation;

29.5 (b) implies the existence of a partnership when there is not a  
29.6 partnership such as by use of the term "partnership" or "limited liability partnership," or  
29.7 the abbreviation "LLP" if the firm is not an LLP;

29.8 (c) includes the name of an individual who is not a RAP if the title  
29.9 "RAPs" is included in the firm name;

29.10 (d) includes the information about or indicates an association with  
29.11 persons who are not members of the firm;

29.12 (e) includes the terms "and company," "and associate," or "group," but  
29.13 the firm does not include, in addition to the named partner, shareholder, owner, or member,  
29.14 at least one other unnamed partner, shareholder, owner, member, or staff employee; or

29.15 (f) includes the name of a person who is neither a present nor past  
29.16 partner, member, or shareholder of the firm;

29.17 (2) contains any representation that would be likely to cause a reasonable  
29.18 person to have a false or unjustified expectation of favorable results or capabilities,  
29.19 through the use of a false or unjustified statement of fact as to any material matters;

29.20 (3) claims or implies the ability to influence a regulatory body or official; or

29.21 (4) includes the name of an owner whose registration has been revoked for  
29.22 disciplinary reasons by the board, whereby the registrant has been prohibited from using the  
29.23 title RAP or from practicing or holding himself out as a registered accounting practitioner.

29.24 C. The following types of RAP firm names are not misleading and are  
29.25 permissible so long as they do not violate Minnesota Statutes, section 326.05:

- 30.1 (1) a firm that includes the names of one or more former or present owners;
- 30.2 (2) a firm name that excludes the names of one or more former or present
- 30.3 owners;
- 30.4 (3) a firm name that uses the "RAP" title as part of the firm name when all
- 30.5 named individuals are owners of the firm and who hold such title or are firm owners who
- 30.6 held such title at the time they ceased to be owners of the firm; or
- 30.7 (4) a firm name that includes the name of a non-RAP owner if the RAP
- 30.8 title is not part of the firm name.

30.9 D. A network firm as defined in the AICPA Code of Professional Conduct in

30.10 effect July 1, 2011, may use a common brand name, or share common initials, as part of

30.11 the firm name.

30.12 E. A network firm, as defined in the AICPA Code of Professional Conduct in

30.13 effect July 1, 2011, may use the network name as the firm's name provided it also shares

30.14 one or more of the following characteristics with other firms in the network:

- 30.15 (1) common control, as defined by generally accepted accounting principles
- 30.16 in the United States among the firms through ownership, management, or other means;
- 30.17 (2) profits or costs, excluding costs of operating the association, costs of
- 30.18 developing audit methodologies, manuals and training courses, and other costs that are
- 30.19 immaterial to the firm;
- 30.20 (3) a common business strategy that involves ongoing collaboration among
- 30.21 the firms whereby the firms are responsible for implementing the association's strategy
- 30.22 and are held accountable for performance pursuant to the strategy;
- 30.23 (4) a significant portion of professional resources; or
- 30.24 (5) common quality control policies and procedures that participating firms
- 30.25 are required to implement and that are monitored by the association.

31.1 F. The firm name shall not include the name of a person who was a past partner,  
31.2 member, shareholder, or owner of the firm if the person withdraws consent to the inclusion  
31.3 or if the person becomes a partner, member, shareholder, or owner of a firm established  
31.4 under part 1105.7100.

31.5 G. A fictitious RAP firm name, that is, one not consisting of the names or  
31.6 initials of one or more present or former partners, members, or shareholders, may not be  
31.7 used by a RAP firm unless the name has been registered with and approved by the board  
31.8 as not being false or misleading.

31.9 A firm name is considered false or misleading if:

31.10 (1) it is not the lawful and registered name of the firm;

31.11 (2) the name contains or fairly implies a misrepresentation of facts;

31.12 (3) the name indicates character or grade of service that is not based upon  
31.13 verifiable facts;

31.14 (4) the name is likely to mislead or deceive because it omits relevant facts.

31.15 The following are examples, but are not inclusive:

31.16 (a) the name indicates a geographic area of service which is not based  
31.17 on verifiable facts; or

31.18 (b) the firm name includes a nonowner firm employee or the name  
31.19 or initials of any other nonowner, except as permitted in Minnesota Statutes, section  
31.20 326A.10, paragraph (h);

31.21 (5) the name is intended or likely to create false or unjustified expectations  
31.22 of favorable results;

31.23 (6) the name implies special expertise;

32.1 (7) the name implies educational or professional attainment or licensing  
32.2 recognition of the firm or of its owners, partners, or shareholders that are not supported in  
32.3 fact;

32.4 (8) the name of the firm that is incorporated does not include the words  
32.5 "corporation," "incorporated," "Ltd," "professional corporation," or "company," or an  
32.6 abbreviation thereof as part of the firm name and the name of a firm organized under  
32.7 the limited liability partnership statute does not include the words "limited liability  
32.8 company" or "limited liability partnership," as appropriate, or an abbreviation thereof,  
32.9 as part of the firm name;

32.10 (9) the name includes the designation "and company," "company," "group,"  
32.11 "associates," or "and associates," or abbreviations thereof or similar names implying  
32.12 more than one employed registrant in the firm, unless there are at least two registrants  
32.13 involved full time in the practice;

32.14 (10) the name of a firm that is a partnership or professional corporation fails  
32.15 to contain the personal name or names of one or more individuals presently or previously  
32.16 a partner, officer, or shareholder thereof, except that an acronym may be used for a firm  
32.17 name if the acronym is composed exclusively of the first letters of the surnames of current  
32.18 or past partners or shareholders of the firm;

32.19 (11) the name of a firm that is a sole proprietorship fails to contain the  
32.20 surname of the sole proprietor;

32.21 (12) the name contains other representations or implications that are likely  
32.22 to cause an ordinarily prudent person to misunderstand or to be deceived; or

32.23 (13) the name includes the name of an individual whose registration has  
32.24 been suspended or revoked by the board.



- 33.1 **REPEALER.** Minnesota Rules, parts 1105.0100, subpart 5; 1105.1500, subpart 2;
- 33.2 1105.3900; 1105.4500; and 1105.5000, are repealed.