

**CHAPTER 1100**  
**BOARD OF ACCOUNTANCY**  
**LICENSING RULES**

1100 3600 FEES

**1100.3600 FEES.**

**Subpart 1. Application fees other than annual license fees.** Applications shall be accompanied by fees in the following amounts:

*[For text of subpart 1, item A, see M.R. 1987]*

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

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

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

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

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

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

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

B. active individuals, \$30;

C. inactive individuals, \$10;

D. partnerships, \$35; and

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

*[For text of subps 2a to 4, see M.R. 1987]*

**Statutory Authority:** *MS s 16A.128; 214.06; 326.17; 326.18; 326.22*

**History:** *12 SR 412*