

1105.2000 RETAKE AND GRANTING OF CREDIT REQUIREMENTS.

Subpart 1. [Repealed, 28 SR 1636]

Subp. 2. **Examination requirements.** An applicant may take the required examination sections individually and in any order. Credit for any section passed shall be valid for 18 months from the actual date the applicant took that section, without having to attain a minimum score on any failed section and without regard to whether the applicant has taken other sections, regardless of the date the applicant actually receives notice of the passing grade. In addition:

A. an applicant must pass all four sections of the Uniform Certified Public Accountant Examination within a rolling 18-month period, that begins on the date that the first section or sections passed are taken; and

B. the frequency in which an applicant may retake a failed examination section is determined by the National Association of State Boards of Accountancy.

In the event all four sections of the Uniform Certified Public Accountant Examination are not passed within the rolling 18-month period, credit for any section passed outside the 18-month period expires and that section must be retaken.

Subp. 3. [Repealed, 33 SR 476]

Subp. 4. **Other states.** An applicant shall retain credit, if approved by the board according to part 1105.1900, for sections of an examination passed in another state if the credit would have been given, under then applicable requirements, if the applicant had taken the examination in this state.

Subp. 5. **Waiver.** The board may, in particular cases, waive or defer any of the requirements of subparts 1 to 4 regarding the circumstances in which the various sections of the examination must be passed upon a showing that, by reason of circumstances beyond the applicant's control, the applicant was unable to meet the requirement.

Statutory Authority: *MS s 326.18; 326A.02*

History: *27 SR 1425; 28 SR 1636; 33 SR 476; 44 SR 763*

Published Electronically: *January 8, 2020*