

**RULE 12 FEES**

The fees for various services of the Board are as follows (must be paid in U. S. dollars):

**CPA EXAMINATION:**

\* Application Fees – First-Time and Section Fees (non-refundable and non-transferable):

First-time application fee .....	\$50
Applying for one section .....	\$75
Applying for two sections.....	\$90
Applying for three sections .....	\$105
Applying for four sections .....	\$120

\* Other Costs:

Fees for the NASBA, AICPA, and Test Delivery Provider are also collected by the Board and held for the candidate for transfer to these entities. These entities set fees separate from the Board. The Board will display such fees on the examination application.

**APPLICATION FEES (non refundable):**

CPA/PA License.....	\$50
Reciprocal License.....	\$50
Registration as a Public Accountant .....	\$50
Firm Registration of Partnership, Limited Liability Company or Corporation Composed of CPAs.....	\$110
Firm Registration of Partnership, Limited Liability Company or Corporation Composed of PAs .....	\$110
Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency .....	\$110
Reinstatement .....	\$150
Duplicate or replacement certificate.....	\$ 40
Transfer of Credits From Another Jurisdiction:	
Transfer Fee for Each Part .....	\$10

**ANNUAL REGISTRATION FEES**

License to Practice.....	\$110
Inactive License Status.....	\$55
Inactive/Retired.....	\$30
Firm Registration: Partnership, Corporations and Limited Liability Company.....	\$110
Firm Registration of Sole Proprietor, Partnership, Limited Liability Company or Corporation Composed of CPAs required to register under Substantial Equivalency .....	\$110
Registration of each firm office in excess of one office.....	\$ 25
Late Fee - License to Practice/Firms.....per month	\$ 25
Late Fee - Inactive License Status.....per month	\$10

QUALITY REVIEW

Fee for First Report.....\$100  
Fee for each additional type of report submitted.....\$50  
Fees are due at the time reports are submitted for review in response to QR Survey.