

**Public Accounting Firm
Late Fee Chart
2012 Renewal**

| Type of firm | Tax/Consulting | Peer Review |
|---|---------------------------------------|---------------------------------------|
| Renewal deadline | 7/31/2012 | 10/31/2012 |
| Late fee beginning 8/1/2012 | \$150(1-4 licensees) | None |
| | \$360 (5-9 licensees) | |
| | \$900 (10 or more licensees) | |
| Late fee beginning 11/1/2012 | \$150(1-4 licensees) | \$150(1-4 licensees) |
| | \$360 (5-9 licensees) | \$360 (5-9 licensees) |
| | \$900 (10 or more licensees) | \$900 (10 or more licensees) |
| Late fee beginning 2/1/2013 | \$300(1-4 licensees) | \$300(1-4 licensees) |
| | \$720 (5-9 licensees) | \$720 (5-9 licensees) |
| | \$1,800 (10 or more licensees) | \$1,800 (10 or more licensees) |