

Summary of Late Fee Waiver Requests  
November 4, 2016 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
4A	Barry Ahr	Registration	12/31/2015	9/7/2016	\$300	09/07/16	Late renewal		
4B	Ingrid Li	Permit	12/31/2003	7/7/2016	\$300	09/26/16	Out of country		
4C	Thomas Liguzinski	Permit	12/31/2015	10/3/2016	\$900	10/03/16	Filing Error		
4D	David Koval	Permit	12/31/2015	8/8/2016	\$800	08/08/16	Incorrect Address		
4E	Jonathan Bates	Registration	12/31/2015	10/11/2016	\$300	10/11/16	Illness		
4F	Emily Klenotic	Permit	12/31/2013	10/24/2016	\$1,200	10/24/16	Illness		

**NOTES:**

The late filing fee for licensees in public accounting practice is \$100 per month, up to a maximum of \$1,200.

The late filing fee for all other licensees is \$50 per month, up to a maximum of \$300.

There is a \$50 penalty fee for each reporting period or part of a reporting period a licensee is late after one year has elapsed.

The total "Late Fee" is the sum of the late filing fees plus penalty fees, if applicable.