

Summary of Late Fee Waiver Requests  
April 27, 2018 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
5A	Gregory Cingle	Permit	12/31/2017	2/23/2018	\$100	02/23/18	Late Renewal		
5B	Larry Lann	Registration	12/31/2017	3/9/2018	\$150	03/08/18	Late Renewal		
5C	David Baker	Registration	12/31/2017	3/20/2018	\$150	03/13/18	Late Renewal		
5D	Kimberlee Manley	Permit	12/31/2020	3/12/2018	\$200	03/09/18	Penalty for CPE non-compliance		
5E	Daniel Vance	Permit	12/31/2017	3/27/2018	\$150	03/27/18	Late Renewal		
5F	Joseph Matson	Registration	12/31/2017	3/27/2018	\$150	03/24/17	Late Renewal		
5G	Amber Tamulewicz	Registration	12/31/2017	3/27/2018	\$150	03/23/18	Late Renewal		
5H	Hanford Jordan	Registration	12/31/2017	3/27/2018	\$150	03/15/18	Late Renewal		
5I	Gerry Barone, CPA	Attest Firm Renewal	10/31/2017	4/10/2018	\$300	04/03/18	Peer review/PRIMA		

**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.