

Summary of Late Fee Waiver Requests  
October 20, 2017 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
5A	Michael Grudzien	Permit	12/31/2016	9/6/2017	\$800	09/06/17	Illness (CPE Extension)		
5B	June Jebram	Permit	12/31/2013	9/8/2017	\$550	09/07/17	Late renewal		
5C	Elizabeth Rettig	Permit	12/31/2016	9/8/2017	\$900	09/08/17	Personal Illness		
5D	Mike Lynch	Permit	12/31/2015	9/12/2017	\$1,300	09/12/17	Late renewal		
5E	Deborah Alton	Registration	12/31/1999	9/19/2017	\$600	09/15/17	Late renewal		
5F	Carl Stimac, CPA	Firm Registration	8/31/2017	9/22/2017	\$150	09/20/17	Late renewal		
5G	Patricia Longheinrich	Registration	12/31/2002	9/25/2017	\$300	09/25/17	Late renewal		

**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.