

Summary of Late Fee Waiver Requests
February 9, 2018 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
4A	Tope CPA Firm LLC	PR Firm	10/31/2017	12/26/2017	\$150	12/22/17	Peer Review Delay		
4B	Kelly Snyder	Permit	12/31/2017	1/8/2018	\$50	01/02/18	Family Illness		
4C	William Hartstein	Permit	12/31/2017	1/12/2018	\$100	01/11/18	Late Renewal		
4D	Timothy Solt	Permit	12/31/2017	1/10/2018	\$100	01/09/18	Personal Illness		
4E	Lynn Kline	Registration	12/31/2017	1/12/2018	\$50	01/10/18	Family Illness		
4F	Cusick Accounting Services	TC Firm	8/31/2017	10/17/2017	\$150	01/16/18	Family Illness		
4G	MJ Miller & Co CPAs	PR Firm	10/31/2017	1/8/2018	\$360	01/10/18	Peer Review Delay		
4H	Jason Burton, CPA	PR Firm	10/31/2017	1/24/2018	\$150	01/19/18	Late Renewal		
4I	Daniel Bialek	Permit	12/31/2017	1/30/2018	\$100	01/29/18	Late Renewal		
4J	Joan Rieke	Permit	12/31/2017	2/1/2018	\$50	01/29/18	Late Renewal		
4K	Robert Hesch	PErmit	12/31/2017	1/26/2018	\$100	01/07/18	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.