

Summary of Late Fee Waiver Requests  
October 19, 2018 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
12A	Paul Rahe/Financial Success of Toledo	TC Firm	8/31/2018	9/4/2018	\$150	09/04/18	Contact incorrect		
12B	Paul Pahoresky/JLPCPAs	TC Firm	8/31/2018	9/4/2018	\$150	09/04/18	Late Renewal		
12C	Chamese Jarrett/CRL Tax Preparation	TC Firm	8/31/2018	9/4/2018	\$150	09/04/18	Late Renewal		
12D	Michael Klafish, CPA	TC Firm	8/31/2018	9/7/2018	\$150	09/10/18	Late Renewal		
12E	Norman Malek	Registration	12/31/2017	7/23/2018	\$300	07/23/18	Late Renewal		
12F	Ryan Caltrider	Permit	12/31/2017	9/19/2018	\$300	9/20/2018	Late Renewal		
12G									
12H									

**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.