

Summary of Late Fee Waiver Requests  
February 7, 2020 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason
4A	Eric Lin	Registration	12/31/2017	11/26/2019	\$300	11/26/2019	Late Renewal
4B	Michael Dix	Permit	12/31/2019	12/29/2019	\$400 (CPE Fine)	1/3/2020	Personal Illness
4C	Lonnie Sloan	Permit	12/31/2006	12/30/2019	\$1,200	1/8/2020	Late Renewal
4D	Sean Kwiat	Registration	12/31/2019	1/10/2020	\$50	1/10/2020	Late Renewal
4E	MaryAnn Boyer	Permit	12/31/2019	12/30/2019	\$370 (CPE Fine)	1/7/2020	Personal/Family Illness
4F	Geoffrey Farmer	Permit	12/31/2019	12/29/2019	\$400 (CPE Fine)	1/10/2020	Employment Status
4G	Cameron Stalf	Permit	12/31/2019	12/31/2019	\$130 (CPE Fine)	1/13/2020	Insufficient Documentation
4H	Catrina Latten	Permit	12/31/2019	12/26/2019	\$160 (CPE Fine)	1/9/2020	Personal Illness
4I	Pamela Saganich	Permit	12/31/2019	1/2/2020	\$50	1/13/2020	Technical Issues
4J	Frank Hotlosz	Permit	12/31/2019	1/8/2020	\$135 (CPE Fine)	1/7/2020	Personal Illness
4K	James Peters	Registration	12/31/2014	10/18/2019	\$400	1/18/2020	Late Renewal
4L	Robert Fuhrmann	Permit	12/31/2019	1/23/2020	\$105 (CPE Fine)	1/20/2020	Personal Issue
4M	Tammie Richey	Permit	12/31/2020	1/24/2020	\$100	1/24/2020	Late Renewal
4N	Paul Hoag	Permit	12/31/2020	12/30/2019	\$200 (CPE Fine)	2/2/2020	Personal 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 three years have elapsed.

The late filing fee for firm licenses varies based on the number of CPA employees and the date of renewal.

