

Summary of Late Fee Waiver Requests
September 20, 2021 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason
5A	Rion Safier	Permit	7/1/2021	6/7/2021	\$400 (CPE Fine)	6/8/2021	
5B	Michele Mountford-Slingluff	Permit	7/1/2021	7/4/2021	\$90 (CPE Fine)	7/6/2021	Family Illness
5C	Timothy Schraw	Permit	7/1/2021	7/29/2021	\$200 (CPE Fine)	7/21/2021	
5D	Kenneth Koncilja	Registration	7/1/2021	8/16/2021	\$100	8/17/2021	Incorrect Contact Info
5E	Thomas Compton	Registration	7/1/2021	8/17/2021	\$100	8/17/2021	

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

Deficient CPE fines are assessed at \$10/credit short when the annual credit earned is less than 20.

