

Summary of Late Fee Waiver Requests  
February 6, 2015 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Reason	Decision	Vote
8A	Janet S. Neidhard	OH Registration	12/31/2005	1/6/2015	\$450	Late		
8B	William B. Morand	OH Permit	12/31/2011	1/23/2015	\$1,000	Late		
8C	Danko & Associates	Firm Registration	10/31/2014	12/11/2014	\$50	Late		
8D	Kristen M. Shepherd	OH Registration	12/31/2014	1/14/2015	\$50	Late		
8E	Michael A. Tallarigo	OH Registration	12/31/2011	12/31/2014	\$350	Late		

**NOTES:**

LFD=Date late fee deposited

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.