

Summary of Late Fee Waiver Requests
December 8, 2015 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason	Decision	Vote
4A	Chestnut, Ronald S.	OH Registration	12/31/2012		\$300	11/24/15	Failed to renew in 2012		
4B									
4C									
4D									
4E									

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.