

Summary of Late Fee Waiver Requests
 April 26, 2019 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason
5A	Laurence Bartell	Permit	12/31/2018	1/25/2019	\$100	01/25/19	Personal illness
5B	John Kearney	Registration	12/31/2018	11/28/2018	N/A	02/04/19	Return of registration license fee (\$85)
5C	Leonard Nath	Registration	12/31/2015	1/31/2019	\$485	02/03/19	Late renewal
5D	Weber Clark CPAs	Peer Review Firm	10/31/2018	1/4/2019	\$900	02/07/19	Late renewal
5E	Michelle Voelkl	Permit	12/31/2015	2/13/2019	\$580	12/17/18	Late renewal
5F	C. Thomas Smith	Registration	12/31/2017	1/3/2019	\$300	02/19/19	Late renewal
5G	McDaniel CPA	Peer Review Firm	10/31/2018	3/5/2019	\$300	03/05/19	Late renewal
5H	Reynolds & Co CPAs	Peer Review Firm	10/31/2018	3/7/2019	\$300	03/06/19	Late renewal
5I	Richard Potter	Registration	12/31/2018	3/29/2019	\$150	03/29/19	Family illness
5J	Patricia Breeding	Registration	12/31/2010	4/5/2019	\$676	04/05/19	Late renewal

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.