

Summary of Late Fee Waiver Requests  
 October 16, 2020 Board Meeting

Agenda	Name	License Type	Expiration Date	Processed	Late Fee	Date Request Received by ABO	Reason
5A	Kathleen Marsh, CPA	TC Firm	8/31/2020	9/1/2020	\$150	09/09/20	Late Renewal
5B	Professional Tax & Accounting Service	TC Firm	8/31/2020	9/23/2020	\$150	09/21/20	Late Renewal
5C	Kathleen Sauline	Registration	12/31/2019	9/29/2020	\$300	09/29/20	Family Illness
5D	Kenneth Yonker, CPA	TC Firm	8/31/2020	10/1/2020	\$150	10/06/20	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 one year has elapsed.

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