

CHAPTER 14
FEES

[Prior to 7/13/88, see Accountancy, Board of[10]]

193A—14.1(542C) Required fees. The following is a schedule of the fees for examinations, certificates, licenses, registrations, permits and renewals adopted by the board:

Original CPA examination application	\$200
Reexamination:	
One subject	100
Two subjects	120
Three subjects	140
All subjects	165
Nonrefundable proctoring fee	75
Original AP examination application	120
Reexamination:	
All subjects	100
One subject	60
Two subjects	80
Issuance of CPA certificate or AP license resulting from passing examination	None
Reissuance of a certificate or replacement of a lost, destroyed or stolen certificate or license	50
Application for CPA certificate by reciprocity	50
Application for AP license by reciprocity	50
Application to register a foreign license	100
Biennial registration and renewal of CPA certificate	50
Biennial permit to practice as a certified public accountant	120
Biennial license as an accounting practitioner	120
Biennial permit to practice as a foreign licensee	120
Annual registration of firm	25
Registration of offices	None

This rule is intended to implement Iowa Code sections 542C.3 and 542C.15.

193A—14.2(542C) Prorating certain fees. Fees for permits for less than two years shall be charged on a pro-rata monthly basis for the remainder of the time covered by the permit.

These rules are intended to implement Iowa Code chapter 542C.

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