

## CHAPTER 12

## FEES

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

[Prior to 5/1/02, see 193A—Chapter 14]

**193A—12.1(542) Required fees.** The following is a schedule of the fees for examinations, certificates, licenses, permits and renewals adopted by the board:

Initial CPA examination application:	
Paid directly to CPA examination services	not to exceed \$1500
Reexamination:	
Paid directly to CPA examination services	not to exceed \$1500
Original issuance of CPA certificate or LPA license by examination (fee includes wall certificate)	\$100
Original issuance of CPA certificate by reciprocity or substantial equivalency	\$100
CPA wall certificate or LPA license issued by reciprocity or substantial equivalency	\$50
Replacement of lost or destroyed wall CPA certificate or LPA license	\$50
Original issuance of attest qualification	\$100
Annual renewal of CPA certificate or LPA license—active status	\$100
Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—active status	\$25
Annual renewal of CPA certificate or LPA license—inactive status	\$50
Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—inactive status	\$10
Penalty for failure to comply with continuing education requirements	\$50 to \$250
Original issuance of firm permit to practice	\$100
Annual renewal of firm permit to practice	\$100
Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee + \$25 per month of expired registration
Reinstatement of lapsed firm permit to practice	\$100 + renewal fee + \$25 per month of expired registration
Interstate Transfer Form	\$25

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 8866B, IAB 6/30/10, effective 8/4/10; ARC 8867B, IAB 6/30/10, effective 8/4/10; ARC 9040B, IAB 9/8/10, effective 10/13/10; ARC 9327B, IAB 1/12/11, effective 2/16/11]

**193A—12.2(542) Reinstatement.**

**12.2(1) Reinstatement of a lapsed CPA certificate or LPA license.** The fee for the reinstatement of a lapsed CPA certificate or LPA license for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

**12.2(2) Reinstatement of lapsed firm permit to practice.** The fee for the reinstatement of a lapsed CPA or LPA firm permit to practice for applications filed on or after July 1, 2009, is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

**12.2(3) Applicants for reinstatement.** All applicants for reinstatement shall be assessed the \$100 reinstatement fee. The \$25 per month penalty fee described in subrules 12.2(1) and 12.2(2) shall not be assessed if the applicant for reinstatement did not, during the period of lapse, engage in any acts or practices for which an active CPA certificate, LPA license, or firm permit to practice as a CPA or LPA firm is required in Iowa. Falsely claiming an exemption from the monthly penalty fee is a ground for

discipline; in addition, other grounds for discipline may arise from practicing on a lapsed certificate, license or permit to practice.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 8867B, IAB 6/30/10, effective 8/4/10; ARC 9123B, IAB 10/6/10, effective 11/10/10]

### **193A—12.3(542) Prorating of certain fees.**

**12.3(1)** Fees for issuance of an original certificate or license for less than one year to the biennial renewal date as provided in rule 193A—5.1(542) may be prorated on an annual basis for the remainder of time covered by the certificate or license. For example, if a CPA certificate or LPA license holder applies for the original certificate or license and is required to renew the certificate or license in 12 months or less, the fee would be \$50. If the original certificate or license is not scheduled to be renewed for more than 12 months, the fee would be \$100.

**12.3(2)** Fees for the issuance of an original CPA certificate or LPA license, pursuant to rule 193A—5.3(542), or the issuance of an initial permit to practice to a CPA or LPA firm, pursuant to rule 193A—7.1(542), will not be prorated.

[ARC 7715B, IAB 4/22/09, effective 7/1/09]

These rules are intended to implement Iowa Code chapter 542.

[Filed and effective September 22, 1975 under ch 17A, C '73]

[Filed 2/2/79, Notice 12/27/78—published 2/21/79, effective 3/28/79]

[Filed emergency 3/9/79—published 4/4/79, effective 3/9/79]

[Filed 2/12/81, Notice 10/29/80—published 3/4/81, effective 4/8/81]

[Filed 2/8/82, Notice 12/9/81—published 3/3/82, effective 4/7/82]

[Filed 6/22/88, Notice 3/9/88—published 7/13/88, effective 8/17/88]

[Filed 3/30/89, Notice 2/8/89—published 4/19/89, effective 5/24/89]

[Filed 8/1/91, Notice 5/15/91—published 8/21/91, effective 9/25/91]

[Filed 12/30/92, Notice 10/28/92—published 1/20/93, effective 2/24/93]

[Filed 12/17/93, Notice 10/13/93—published 1/5/94, effective 2/9/94]

[Filed 4/12/02, Notice 3/6/02—published 5/1/02, effective 7/1/02]

[Filed 7/18/02, Notice 6/12/02—published 8/7/02, effective 9/11/02]

[Filed 1/30/04, Notice 12/24/03—published 2/18/04, effective 3/24/04]

[Filed ARC 7715B (Notice ARC 7484B, IAB 1/14/09), IAB 4/22/09, effective 7/1/09]

[Filed ARC 8866B (Notice ARC 8616B, IAB 3/24/10), IAB 6/30/10, effective 8/4/10]

[Filed ARC 8867B (Notice ARC 8617B, IAB 3/24/10), IAB 6/30/10, effective 8/4/10]

[Filed ARC 9040B (Notice ARC 8868B, IAB 6/30/10), IAB 9/8/10, effective 10/13/10]

[Filed ARC 9123B (Notice ARC 8988B, IAB 8/11/10), IAB 10/6/10, effective 11/10/10]

[Filed ARC 9327B (Notice ARC 9202B, IAB 11/3/10), IAB 1/12/11, effective 2/16/11]