

## 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 \$1000
Reexamination:	
Paid directly to CPA examination services	not to exceed \$1000
Nonrefundable proctoring fee for out-of-state candidates	\$100
Initial LPA examination application	\$120
Reexamination:	
Two subjects	\$80
One subject	\$60
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 issued by reciprocity or substantial equivalency	\$50
Replacement of lost or destroyed CPA certificate or LPA license	\$50
Original issuance of attest qualification	\$100
Biennial renewal of CPA certificate or LPA license—active status	\$100
Biennial renewal of CPA certificate or LPA license—inactive status	\$50
Penalty for failure to comply with continuing education requirements	\$50 to \$250
Reinstatement of lapsed CPA certificate or LPA license	\$100 + renewal fee
Original issuance of firm permit to practice	\$50
Annual renewal of firm permit to practice	\$50
Reinstatement of lapsed firm permit to practice	\$100 + renewal fee

**193A—12.2(542) Prorating of certain fees.** Fees for issuance of original certificates or licenses for less than one year to the biennial renewal date as provided in 193A—5.1(79GA, ch55) 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 would be 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.

These rules are intended to implement Iowa Code chapter 542.

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