

CHAPTER 1032

FEES

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

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

[Prior to 6/10/26, see Accountancy Examining Board[193A] Ch 12]

Chapter rescission date pursuant to Iowa Code section 17A.7: 4/10/29

481—1032.1(542) 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 \$1,500
Reexamination:		
Paid directly to CPA examination services		not to exceed \$1,500
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
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
License predetermination fee		\$25

[ARC 7688C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]

481—1032.2(542) Reinstatement.

1032.2(1) *Reinstatement of a lapsed CPA certificate or LPA license.* The fee for the reinstatement of a lapsed CPA certificate or LPA license is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

1032.2(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 is \$100 plus the renewal fee plus \$25 per month of expired registration up to a maximum of \$1,000.

1032.2(3) *Applicants for reinstatement.* All applicants for reinstatement will be assessed the \$100 reinstatement fee. The \$25 per month penalty fee described in subrules 1032.2(1) and 1032.2(2) will 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 necessary 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 7688C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]

481—1032.3(542) Prorating of certain fees. Fees for the issuance of an original CPA certificate or LPA license, pursuant to rule 481—1025.3(542), or the issuance of an initial permit to practice to a CPA or LPA firm, pursuant to rule 481—1027.1(542), will not be prorated.

[ARC 7688C, IAB 3/6/24, effective 4/10/24; Editorial change: IAC Supplement 6/10/26]

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]

[Filed ARC 0174C (Notice ARC 9980B, IAB 1/25/12), IAB 6/13/12, effective 7/18/12]

[Filed ARC 5562C (Notice ARC 5357C, IAB 12/30/20), IAB 4/21/21, effective 5/26/21]

[Filed ARC 7688C (Notice ARC 7395C, IAB 1/10/24), IAB 3/6/24, effective 4/10/24]

[Editorial change: IAC Supplement 6/10/26]