

17 CAR § 236-1101. Required fees.

(a) The fees for various services of the Arkansas State Board of Public Accountancy must be paid in United States dollars.

(b) CPA examination fees.

(1) Exam application fees (nontransferable).

First-time application fee	\$50
Applying for one section	\$75
Applying for two sections	\$90
Applying for three sections	\$105
Applying for four sections	\$120

(2)(A) Exam section fees are the fees charged by NASBA, the AICPA, and the test delivery provider.

(B) These fees are collected by the board and held for the candidate for transfer to these entities.

(i) These entities set fees separate from the board.

(ii) The board will display such fees on the examination application.

(iii) The board may, by resolution, waive exam section fees for some or all applicants.

(c) CPA license fees.

(1) License application fees.

CPA license	\$50
Reciprocal CPA license	\$50
Firm license	\$110
Reinstatement of individual or firm license	\$150
Duplicate or replacement certificate of licensure	\$40

(2) License renewal fees.

Individual – active status (license to practice)	\$110
Individual – inactive status	\$55
Firm	\$110
Branch office in excess of one (1) office	\$25

Late fee – license to practice and firms	per month \$25
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Late fee – Inactive	per month \$10
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(d)(1) Quality review fees.

Compilation report - one (1) type	\$100
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Compilation report – two (2) types	\$150
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(2) Fees are due at the time reports are submitted for review in response to practice review survey.