**Subpart 11. Fees**

 **17 CAR § 236-1101. Required fees.**

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

 (b) CPA Examination.

 (1) Application fees — First-time and section fees (nonrefundable and 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) Other costs.

 (B)(i) Fees for the NASBA, AICPA, and test delivery provider are also collected by the board and held for the candidate for transfer to these entities.

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

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

 (c) Application fees (nonrefundable).

 CPA/PA License $50

 Reciprocal License $50

 Registration as a public accountant $50

 Firm registration of partnership, limited liability
 company, or corporation composed of CPAs $110

 Firm registration of partnership, limited liability
 company, or corporation composed of PAs $110

 Firm registration of sole proprietor, partnership,
 limited liability company, or corporation composed
 of CPAs required to register under substantial
 equivalency $110

 Reinstatement $150

 Duplicate or replacement certificate $40

 Transfer of credits from another jurisdiction:

 Transfer fee for each part $10

 (d) Annual registration fees.

 License to practice $110

 Inactive license status $55

 Firm registration: partnership, corporations,
 and limited liability company $110

 Firm registration of sole proprietor, partnership,
 limited liability company, or corporation composed
 of CPAs required to register under substantial
 equivalency $110

 Registration of each firm office in excess of one (1) office $25

 Late fee - License to practice/firms per month $25

 Late fee - Inactive license status per month $10

 (e)(1) Quality review.

 Fee for first report $10

 Fee for each additional type of report submitted $50

 (2) Fees are due at the time reports are submitted for review in response to QR survey.

 **17 CAR § 236-1102.** **Waiver of initial licensing fees.**

 (a)(1) Pursuant to Acts 2021, No. 725, an applicant may receive a waiver of the initial licensure fee, if eligible.

 (2) Eligible applicants are applicants who:

 (A) Are receiving assistance through the:

 (i) Arkansas, or current state of residence equivalent, Medicaid Program;

 (ii) Supplemental Nutrition Assistance Program;

 (iii) Special Supplemental Nutrition Program for Women, Infants, and Children;

 (iv) Temporary Assistance for Needy Families Program; or

 (v) Lifeline Assistance Program;

 (B) Were approved for unemployment benefits within the last twelve (12) months; or

 (C) Have an income that does not exceed two hundred percent (200%) of the federal poverty income guidelines.

 (b) Applicants shall provide documentation as follows:

 (1) For Medicaid, Supplemental Nutrition Assistance Program, Special Supplemental Nutrition Program for Women, Infants, and Children, Temporary Assistance for Needy Families Program, or Lifeline Assistance Program, documentation from the Department of Human Services, or current state of residence equivalent agency;

 (2) For unemployment benefits approval in the last twelve (12) months, documentation from the Division of Workforce Services, or current state of residence equivalent agency; or

 (3)(A) For the income provision in subdivision (a)(2)(C) of this section, a signed affidavit confirming that he or she has an income that does not exceed two hundred percent (200%) of the federal poverty income guidelines, as established by the United States Government.

 (B) The applicant may be required by the Arkansas State Board of Public Accountancy to submit income tax related documents for verification purposes.

 (c) The waiver does not include fees charged for the CPA exam or criminal background checks.