

**IDAPA 01
TITLE 01
Chapter 01**

IDAPA 01 - BOARD OF ACCOUNTANCY

01.01.01 - IDAHO ACCOUNTANCY RULES

Subchapter H – Fees and Fines

701. LICENSURE AND PRACTICE PRIVILEGES FEES (Rule 701).

- 01. Annual License Renewal.** The annual license renewal fee is one hundred twenty dollars (\$120). (7-1-02)T
- 02. Initial License.** The initial license fee is one hundred twenty dollars (\$120). (7-1-02)T
- 03. Reciprocity.** The application fee for licensure by reciprocity is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (7-1-02)T
- 04. Transfer-Of-Grades.** The application fee for licensure by transfer-of-grades is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (7-1-02)T
- 05. Wall Certificate.** The original or replacement wall certificate fee is ~~ten~~ twenty dollars (\$~~10~~20). (~~7-1-02~~)T()
- 06. International Reciprocity.** The application fee for licensure by international reciprocity is one hundred seventy-five dollars (\$175), in addition to the initial license fee. (7-1-02)T
- 07. Practice privileges.** The fee for practice privileges under Section 54-227, Idaho Code is fifty dollars (\$50) each licensure year. (7-1-02)T
- 08. Reinstatement Fee.** The fee for reinstatement of a license shall be the sum of the license fees not paid for the preceding three license renewal cycles. (7-1-02)T
- 09. Inactive Or Retired.** The fee for annual license renewal of an inactive or retired license is one hundred dollars (\$100). (7-1-02)T

702. OTHER FEES (Rule 702).

- 01. Administering Organization.** The Board may impose a fifty dollar (\$50) fee for application as an administering organization. (7-1-02)T
- 02. Firm Registration.** The fee for annual firm registration is ~~one hundred dollars~~

~~(\$100) per firm~~ twenty dollars (\$20) per firm plus five dollars (\$5) for each licensee in the firm, up to a maximum of two hundred dollars (\$200) per firm. ~~(7-1-02)T()~~

03. Interstate Exchange Of Information. The fee to complete an interstate exchange of information form is ten dollars (\$10) and shall be paid by the candidate, applicant, or licensee requesting such form. ()

703. LATE FEES AND FINES (Rule 703).

01. Late License And Practice Privileges Renewal Fee. The fee for late license renewal or practice privileges renewal is ~~fifty~~ one hundred dollars (~~\$5100~~). ~~(7-1-02)T()~~

02. Late CPE Filing Fee. The fee for late filing is one hundred dollars (\$100) for filing anytime during the month of February, one hundred and fifty dollars (\$150) for filing anytime during the month of March, two hundred dollars (\$200) for filing anytime during the month of April, two hundred and fifty dollars (\$250) for filing anytime during the month of May, and three hundred dollars (\$300) for filing anytime during the month of June. (7-1-02)T

03. Non-compliance With Firm Registration And Peer Review. The fine shall be one hundred dollars (\$100) per licensee for each act of non-compliance defined in Rule 617. (7-1-02)T

704. -- 999. (RESERVED).