ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-3
REGISTRATION, ANNUAL PERMITS, BRANCH OFFICES

30-X-3-.07 Annual Permits, Annual Registration Fees And Late Penalties.

(1) An annual permit must be obtained by each Certified Public Accountant, registered Public Accountant, and each firm (i.e., sole proprietorship, partnership, professional association, professional corporation, limited liability company, limited liability partnership, or any other form of business entity recognized by Alabama law) doing business. Effective October 1, 2017, the amount of the annual permit fee shall be $100.00 and $130.00, individual and firm respectively, and shall be paid at the time the licensee reports continuing professional education hours, but no later than December 31 following expiration of the permit of each year.

(2) Effective October 1, 2010, the amount of the annual registration fee for Certified Public Accountants and registered Public Accountants who are ineligible for an annual permit or who have elected inactive status shall be $50.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(3) Effective October 1, 2017, the amount of the annual registration fee for non-1icensee owners registered under the Act shall be $100.00 and shall be paid no later than December 31 following expiration of the registration of each year.

(4) Any permit holder or registrant who fails to submit an annual registration by December 31, as provided in subsections (1), (2), and (3) of this section will be subject to a late penalty of $100 if the registration is submitted between the dates of January 1 and the last day of February, or a late penalty of $500 if the registration is submitted between March 1 and March 31, following the December due date. The late penalty provided for in this subsection shall be in addition to all other fees and penalties. The Board may, upon petition and for good cause or hardship shown, waive all or a portion of the late penalty.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4, 34-1-11.
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