

## Senate Select Agencies Subcommittee: Fee Assessment Survey

	OKLAHOMA	TEXAS	NEW MEXICO*	COLORADO*	KANSAS**/**	MISSOURI	ARKANSAS	LOUISIANA*
Application for intent to sit for the CPA Examination		\$20.00						
Online CPA Examination eligibility or registration application (per section)		\$10.00	\$85.00	\$75.00	\$65.00	\$75.00		\$75.00
Application to qualify for the CPA Examination	\$120.00		\$145.00		\$145.00		\$50.00	
CPA Examination Application Fee	\$50.00		\$160.00	\$150.00	\$65.00	\$150.00	\$75.00	\$150.00
Transfer of CPA Examination credit fee (incoming)	\$170.00	\$100.00	\$75.00	\$185.00	\$25.00	\$165.00	\$10.00	\$125.00
Transfer of CPA Examination credit fee (outgoing)		\$100.00		\$185.00	\$25.00	\$165.00		\$125.00
Issuance of original CPA Certificate fee		\$50.00	\$175.00		\$25.00	\$90.00	\$50.00	\$100.00
Individual (CPA/PA) registration (annual)	\$50.00	\$66.00	\$130.00	\$110.00		\$40.00	\$110.00	\$100.00
Individual permit to practice public accounting (annual)	\$100.00				\$75.00			
Amendment to registration fee				\$25.00				
Individual retired status fee				\$20.00				
Initial firm registration fee			\$75.00		\$40.00	\$90.00	\$110.00	\$100.00
Firm registration fee (annual)	\$50.00	\$50.00		\$175.00	\$42.17	\$45.00	\$110.00	
Firm office registration fee (fee in excess of one office)		\$50.00					\$25.00	
Firm CPA registration fee (fee per CPA employed)		\$25.00						
Firm permit to practice public accounting (annual)	\$100.00		\$75.00					
Firm unlicensed owner fee								\$15.00
Reciprocal application fee	\$120.00	\$100.00		\$185.00	\$250.00	\$165.00	\$50.00	\$100.00
Reinstatement fee (individual)	\$100.00	\$66.00	\$175.00	\$89.00	\$112.50	\$80.00	\$150.00	
Reinstatement fee (firm)				\$180.00				
Certificate replacement fee	\$130.00	\$50.00	\$130.00	\$25.00		\$25.00	\$40.00	\$50.00
Certificate replacement fee (natural disaster)	\$10.00	\$50.00	\$25.00			\$25.00		
Duplicate license fee			\$10.00	\$12.00	\$25.00			
Change of status fee			\$50.00					
Verification of license fee			\$20.00					\$25.00
Peer review fee***	\$100.00						\$100.00	

\*NASBA CPAES State

\*\*Kansas legislature will be raising licensing fees in September 2017

\*\*\*Oklahoma peer review fee applies only to Pass with Deficiencies & Fail reports

NOTE: Oklahoma fees are set at a flat rate while many other state board's fees are scalable. The fees from other state boards illustrated on this survey indicate the *minimum* fee and some will increase based on multiple variables. Additionally, it is not appropriate to sum each state's column to understand the total amount of fees a firm, registrant, or exam candidate will pay in a given period of time. In most cases, when an individual or firm pays one fee, several others will then not apply. Rather, it is more informative to review the cost, or lack thereof, for each fee specified.

**Study performed December 2016**