

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

FEE SCHEDULE

The Board currently accepts checks and money orders; VISA and MasterCard are only accepted when paying online. The Board office is unable to process debit card transactions which require a PIN number.

EXAMINATION FEES

Board Application Fees:

\$110 for an individual's initial application, regardless of the number of test sections requested.

\$50 each for an individual's subsequent applications, regardless of the number of test sections requested.

(An additional fee of \$67.50 will be assessed to those individuals who do not authorize release of personal information to the national candidate database when completing the examination application.)

Only the application fee of either \$110 or \$50 should be included with the completed exam application sent to the Board office.

The fees reported in the table below are applicable only for applications received in the Board's office after *December 31, 2011*.

Test Section	AICPA Fee	Prometric Fee (based on \$19.10 per test hour) *	NASBA Fee
A&A (4.0 hrs)	\$95	\$76.40	\$18
FAR (4.0 hrs)	\$95	\$76.40	\$18
REG (3.0 hrs)	\$95	\$57.30	\$18
BEC (3.0 hrs)	\$95	\$57.30	\$18

* There is an additional \$5.95 charge for **each** section that covers the cost of the positive identification process.

The balance of the fees (AICPA, Prometric, and NASBA) will be collected by NASBA directly from the candidate after he/she has been authorized to test. Please refer to the Examination page on the Board's website at <http://cpaboard.state.wy.us> and click on the Exam Process link for more information.

Total Fees: To apply to test for ALL sections as an initial applicant, the total cost will be \$853.20.

Note: Because of record retention requirements, re-exam candidates who have not re-applied within 3 years will be required to pay the same fee as an **initial** candidate and must provide transcripts with the application.

INDIVIDUAL CERTIFICATE AND FIRM PERMIT FEES – INITIAL AND RENEWAL

All partnerships, corporations, limited liability companies, and sole proprietorships with a principal place of business in Wyoming are required to register with the Board as firms. Non-resident firms that provide audit services, SSAE services or PCAOB services to Wyoming clients must also be permitted in Wyoming.

Fees are based on a calendar year and are not prorated. Late renewal fees are assessed if paper renewal applications are not postmarked by 11/1 or 12/31 respectively. Late fees are not imposed on on-line renewals until after 12/31. All certificates and firm permits expire on December 31st of each year.

When renewing on-line, fees are reduced by \$10. Fees stated in the following charts are total fees assessed including applicable late fees, assuming paper application instead of online application.

	Certificate Wall Document	Inactive Status	Active Status	Firm Permit
Base Fee	\$25 **	\$110	\$250	\$210
Total Fee Due if Not Received by 11/1 if Paper and 12/31 for Paper & Online	N/A	<u>Paper Renewals</u> Received after 12/31 \$135	<u>Paper Renewals</u> Received after 11/1 \$300; After 12/31 \$350	<u>Paper Renewals</u> Received after 11/1 \$260; After 12/31 \$310

** The \$25 Certificate Wall Document fee is required when filing original license and reciprocal license applications. Example: Certificate Wall Document fee of \$25 plus Active Status fee of \$250; total fee due with a new original or reciprocal license application totals \$275.

Activate License from Expired	Activate License from Inactive	License Reinstatement	Retire License (Only age 55+ eligible)
\$350 + Applicable Firm Permit fee	\$140 + Applicable Firm Permit fee	\$1,000 + Applicable Firm Permit fee	One-time fee of \$50

OTHER FEES

Lists	Copies	NSF Check Fee	Duplicate/Reprint Wall Document Fee	Notice Fee *	Refund Processing Fee
\$50	\$0.10/page	\$25	\$15	\$50	\$25

Lists in Excel format provided in e-mail or in paper format are available for purchase.

* If the Board is required to contact a licensee by certified mail as a result of failure to respond to inquiries, additional notice fees will be imposed.

Any allowable refund is subject to a \$25 processing fee with a minimum refund amount of \$5.