CALIFORNIA CODE OF REGULATIONS
TITLE 16. Professional and Vocational Regulations
DIVISION 1. Board of Accountancy Regulations

ARTICLE 10. FEES

(Sections 70 - 71)

Section 70. Fees.

(a) Commencing January 23, 2004, the fee to be charged each California applicant for the computer-based Uniform Certified Public Accountant Examination shall be an application fee of $100 for issuance of the Authorization to Test to first-time applicants and an application fee of $50 for issuance of the Authorization to Test to repeat applicants.

(b) Commencing July 1, 2001, the fee to be charged each applicant for issuance of a certified public accountant certificate shall be $250.

(c) The fee to be charged each applicant for registration, including applicant for registration under a new name as a partnership or as a corporation, shall be $150.

(d) Commencing July 1, 2000, the fee to be charged each applicant for the initial permit to practice as a partnership, a corporation, or a certified public accountant shall be $200.

(e) Commencing July 1, 2000, the fee to be charged each applicant for renewal of a permit to practice as a partnership, a corporation, a public accountant, or a certified public accountant shall be $200.

(f) The fee for the processing and issuance of a duplicate copy of a certificate of licensure or registration shall be $10.

(g) The fee for processing and issuance of a duplicate copy of a registration, or permit or other form evidencing licensure or renewal of licensure shall be $2.

(h) (1) The fee to be charged an individual for submission of a Practice Privilege Notification Form pursuant to Business and Professions Code Section 5096 with an authorization to sign attest reports shall be $100.

(2) The fee to be charged an individual for submission of a Practice Privilege Notification Form pursuant to Business and Professions Code Section 5096 without an authorization to sign attest reports shall be $50.

NOTE: Authority cited: Section 5010 and 5018, Business and Professions Code. Reference: Sections 122, 163, 5096, 5096.15, and 5134 Business and Professions Code.

HISTORY:

1. Amendment filed 11-4-70; effective thirtieth day thereafter (Register 70, No. 45). For prior history, see Register 68, No. 23.
2. Amendment filed 4-9-74; effective thirtieth day thereafter (Register 74, No. 15).
3. Amendment filed 8-15-75; effective thirtieth day thereafter (Register 75, No. 33).
4. Amendment filed 8-17-77; effective thirtieth day thereafter (Register 77, No. 34).
5. Amendment of subsection (b) filed 1-26-79; effective thirtieth day thereafter (Register 79, No. 4).
6. Repealer and new section filed 7-1-96; operative 7-1-96 pursuant to Government Code Section 11343.4(d) (register 96, No.27).
7. Amendment changing designation of subsection (d) to (d)(1), changing designation of subsection (e) to (e)(1), and adding new subsections (d)(2), (e)(2) and (h) filed 10-2-96; operative 11-1-96 (Register 96, No. 40).
8. Amendment of section heading and section filed 8-3-98; operative 8-3-98 pursuant to Government Code section 11343.4(d) (Register 98, No. 32).
9. Redesignation and amendment of subsection (a) as subsection (a)(1), new subsections (a)(2) and (a)(3), amendment of subsection (b) filed 5-3-2001; operative 7-1-2001 (Register 2001, No. 18).
10. Amendment filed 1-23-2004; operative 1-23-2004.
11. Repealer of subsections (a) (1) - (2), redesignation of former subsection (1) (3) as subsection (a), new subsection (h) and amendment of Note filed 12-12-2005; operative 1-1-2006 pursuant to Government Code section 11343.4 (Register 2005, No. 50).
12. Amendment of subsection (a), redesignation and amendment of former subsection (h) as new subsection (h)(1), new subsection (h)(2) and amendment of Note filed 10-3-2006 as an emergency; operative 10-3-2006 (Register 2006, No. 40). A Certificate of Compliance must be transmitted to OAL by 1-31-2007 or emergency language will be repealed by operation of law on the following day.
13. Certificate of Compliance as to 10-3-2006 order transmitted to OAL 12-21-2006 and filed 2-1-2007 (Register 2007, No.5).

Section 71. Abandonment of Application.

(a) An applicant for the paper and pencil examination who fails to appear for the examination shall be deemed to have abandoned the application and shall forfeit the examination fee.

(b) A first-time applicant for an Authorization to Test pursuant to Section 8.1 shall be deemed to have abandoned the application and shall forfeit any application fee if the applicant fails to complete the application within one year of notification by the Board of any deficiency in the application.

(c) Any application for a certificate, permit, registration, or license, including any application for renewal, shall be deemed abandoned and any application fee shall be forfeited, if the applicant fails to complete the application within two years of its original submission or within one year of notification by the Board of any deficiency in the application.

NOTE: Authority cited: Section 5010 and 5018, Business and Professions Code. Reference: Section 5134 Business and Professions Code.

HISTORY:

1. Amendment filed 1-23-2004; operative 1-23-2004.