

**Article 12.--FEES**

**74-12-1. Fees.** Each applicant shall submit the appropriate application form and fee as shown in the following schedule:

(a) Issuance of Kansas certificate (initial or duplicate)	\$ 25.00
(b) Issuance of reciprocal certificate	\$250.00
(c) Initial permit to practice as a certified public accountant:	
(1) For more than one year of a biennial period	\$150.00
(2) For one year or less of a biennial period	\$ 75.00
(d) Renewal of biennial permit to practice as a certified public accountant:	
(1) If received on or before July 1 of the renewal year in which the permit expires	\$150.00
(2) If received after July 1 of the renewal year in which the permit expires	\$225.00
(e) Reinstatement of permit to practice as a certified public accountant whose permit has expired:	
(1) For more than one year of a biennial period	\$225.00
(2) For one year or less of a biennial period	\$112.50
(f) Issuance of a duplicate permit	\$ 25.00
(g) Renewal of a biennial permit to practice as a licensed municipal public accountant:	
(1) If received on or before July 1 of the odd-numbered renewal years	\$ 50.00
(2) If received after July 1, or for reinstatement of a permit to practice that has been expired for one or more years	\$ 75.00
(h) To proctor another state's candidate at a CPA examination in Kansas	\$100.00
(i) Notification fee	\$150.00
(j) Renewal of notification fee	\$150.00
(k) Firm registration fee	\$ 40.00

(Authorized by and implementing K.S.A. 2000 Supp. 1-301, as amended by 2001 SB 110, §1, and K.S.A. 75-1119; effective May 1, 1988; amended May 22, 1989; amended Dec. 18, 1989; amended Sept. 26, 1994; amended Aug. 23, 1996; amended July 18, 1997 a amended May 28, 1999; amended November 29, 1999; amended Nov. 17, 2000; amended Nov. 2, 2001.)