

**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)	\$50.00
(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	\$165.00
(2) For one year or less of a biennial period	\$82.50
(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	\$165.00
(2) If received after July 1 of the renewal year in which the permit expires	\$247.50
(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	\$247.50
(2) For one year or less of a biennial period	\$123.75
(f) Issuance of a duplicate permit	\$25.00
(g) Firm registration fee:	
(1) Initial registration	\$100.00
(2) Annual renewal	\$100.00
(3) Late renewal	\$150.00

(Authorized by and implementing K.S.A 1-301; effective May 1, 1988; amended May 22, 1989; amended Dec. 18, 1989; amended Sept. 26, 1994; amended Aug. 23, 1996; amended July 18, 1997; amended May 28, 1999; amended Nov. 29, 1999; amended Nov. 17, 2000; amended Nov. 2, 2001; amended Nov. 14, 2003; amended Nov. 29, 2010; amended Jan. 26, 2018; amended April 26, 2024.)