

| Accountancy Board of Ohio                       |                          |        |                                   |                                      |           |
|---|--------------------------|--------|-----------------------------------|--------------------------------------|-----------|
| Fee description                                 | R.C.                     | O.A.C. | Fee (\$)                          | Authority to raise                   | Recurring |
| Ohio permit – 3 year*                           | 4701.10(A) and (H)(1)(b) |        | \$165.00-\$180.00                 | Yes, with Controlling Board approval |           |
| Ohio permit – 2 year*                           | 4701.10(A) and (H)(1)    |        | \$110.00-\$120.00                 | Yes, with Controlling Board approval |           |
| Ohio permit – 1 year*                           | 4701.10(A) and (H)(1)    |        | \$55.00-\$60.00                   | Yes, with Controlling Board approval |           |
| Ohio registration – 3 year*                     | 4701.10(B) and (H)(1)(b) |        | \$70.00-\$85.00                   | Yes, with Controlling Board approval |           |
| Ohio registration – 2 year*                     | 4701.10(B) and (H)(1)    |        | \$46.00-\$56.00                   | Yes, with Controlling Board approval |           |
| Ohio registration – 1 year*                     | 4701.10(B) and (H)(1)    |        | \$23.00-\$28.00                   | Yes, with Controlling Board approval |           |
| Reciprocity fee                                 | 4701.06                  |        | \$100.00                          |                                      |           |
| Transfer of grades fee                          | 4701.06                  |        | \$100.00                          |                                      |           |
| Wall certificate fee                            | 4701.06                  |        | \$15.00                           |                                      |           |
| Firm registration – initial fee                 | 4701.04(A)               |        | \$10.00                           |                                      |           |
| PR firm renewals                                | 4701.04(A)               |        | \$30.00                           |                                      |           |
| TC firm renewals                                | 4701.04(A)               |        | \$30.00                           |                                      |           |
| PA late/back fees                               | 4701.10(D)               |        | \$100.00-\$1,200.00               |                                      |           |
| NPA late/back fees                              | 4701.10(E)               |        | \$50.00-\$300.00                  |                                      |           |
| Excused failure to apply for permit or register | 4701.10(F)               |        | Up to \$50.00 and cost of renewal |                                      |           |