

Attachment D-New Mexico Accountancy Board fee revenue schedule

Fiscal Year	Fee Description/	Current Fee	Statute Maximum	Number of persons or entities paying fee	Fee Revenue (Dollars in Thousands)	Where is Fee Revenue Deposited
2014	Certified Public Accountant			4,319	\$ 439,057	
	Agency Fees			37	\$ 1,221	Accountancy Revenue Account(s)
	Application Fee			93	\$ 16,275	Accountancy Revenue Account(s)
	Application Fee by Reciprocity			12	\$ 600	Accountancy Revenue Account(s)
	Change of Status			12	\$ 600	Accountancy Revenue Account(s)
	Continuing Education Approval			12	\$ 600	Accountancy Revenue Account(s)
	Duplicate			7	\$ 236	Accountancy Revenue Account(s)
	Fines and Penalties			23	\$ 9,260	Accountancy Revenue Account(s)
	Late Fee			157	\$ 7,050	Accountancy Revenue Account(s)
	Licensure by Examination Fee			12	\$ 600	Accountancy Revenue Account(s)
	Miscellaneous Fee			12	\$ 600	Accountancy Revenue Account(s)
	Reinstatement			35	\$ 4,725	Accountancy Revenue Account(s)
	Renewal Fee			3,844	\$ 395,670	Accountancy Revenue Account(s)
	Transcript Fee			12	\$ 600	Accountancy Revenue Account(s)
	Transfer Fee			51	\$ 1,020	Accountancy Revenue Account(s)
	CPA Firm Permit			885	\$ 64,225	
	Application Fee			46	\$ 3,450	Accountancy Revenue Account(s)
	Late Fee			86	\$ 4,300	Accountancy Revenue Account(s)
	Renewal Fee			753	\$ 56,475	Accountancy Revenue Account(s)
	Registered Public Accountant			5	\$ 650	
Renewal Fee			5	\$ 650	Accountancy Revenue Account(s)	
Substantial Equivalency			1	\$ 20	Accountancy Revenue Account(s)	
Transfer Fee			1	\$ 20	Accountancy Revenue Account(s)	

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2015	Certified Public Accountant			4,509	\$ 439,057	
	Additional License/Permit			5	\$ 170	Accountancy Revenue Account(s)
	Application Fee			79	\$ 13,825	Accountancy Revenue Account(s)
	Application Fee by Reciprocity			16	\$ 680	Accountancy Revenue Account(s)
	Change of Status			16	\$ 680	Accountancy Revenue Account(s)
	Continuing Education Approval			16	\$ 680	Accountancy Revenue Account(s)
	Duplicate			9	\$ 684	Accountancy Revenue Account(s)
	Fines and Penalties			56	\$ 20,375	Accountancy Revenue Account(s)
	Late Fee			140	\$ 7,000	Accountancy Revenue Account(s)
	Licensure by Examination Fee			16	\$ 680	Accountancy Revenue Account(s)
	Miscellaneous Fee			16	\$ 680	Accountancy Revenue Account(s)
	Reinstatement			18	\$ 3,150	Accountancy Revenue Account(s)
	Renewal Fee			4,056	\$ 388,730	Accountancy Revenue Account(s)
	Transcript Fee			16	\$ 680	Accountancy Revenue Account(s)
	Transfer Fee			50	\$ 1,044	Accountancy Revenue Account(s)
	CPA Firm Permit			1,027	\$ 74,455	
	Application Fee			73	\$ 5,175	Accountancy Revenue Account(s)
	Fines and Penalties			3	\$ 1,650	Accountancy Revenue Account(s)
	Late Fee			101	\$ 4,850	Accountancy Revenue Account(s)
	Miscellaneous			4	\$ 530	Accountancy Revenue Account(s)
Renewal Fee			846	\$ 62,250	Accountancy Revenue Account(s)	
Registered Public Accountant			5	\$ 650		
Renewal Fee			5	\$ 650	Accountancy Revenue Account(s)	

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Fiscal Year	Fee Description/	Current Fee	Statute Maximum	Number of persons or entities paying fee	Fee Revenue (Dollars in Thousands)	Where is Fee Revenue Deposited
2016 **As of June 2, 2016	Certified Public Accountant			4,401	\$ 408,295	
	Additional License/Permit	\$ 10.00	*	5	\$ 50	Accountancy Revenue Account(s)
	Application Fee	\$ 175.00	\$ 175.00	106	\$ 17,805	Accountancy Revenue Account(s)
	Application Fee by Reciprocity	\$ 175.00	\$ 175.00	22	\$ 1,100	Accountancy Revenue Account(s)
	Change of Status	\$ 50.00	\$ 50.00	22	\$ 1,100	Accountancy Revenue Account(s)
	Continuing Education Approval	\$ 50.00	*	22	\$ 1,100	Accountancy Revenue Account(s)
	Duplicate	\$ 10.00	*	4	\$ 310	Accountancy Revenue Account(s)
	Fines and Penalties		**	8	\$ 5,850	Accountancy Revenue Account(s)
	Late Fee	\$ 50.00	\$ 100.00	110	\$ 5,300	Accountancy Revenue Account(s)
	Licensure by Examination Fee	\$ 175.00	\$ 175.00	22	\$ 1,100	Accountancy Revenue Account(s)

Miscellaneous Fee ***	\$ 20.00	\$ 75.00	22	\$ 1,100	Accountancy Revenue Account(s)
Reinstatement	\$ 175.00	\$ 175.00	11	\$ 1,750	Accountancy Revenue Account(s)
Renewal Fee	\$ 130.00	\$ 175.00	3,984	\$ 369,720	Accountancy Revenue Account(s)
Transcript Fee ***	\$ 20.00	\$ 75.00	22	\$ 1,100	Accountancy Revenue Account(s)
Transfer Fee ***	\$ 20.00	\$ 75.00	41	\$ 910	Accountancy Revenue Account(s)
CPA Firm Permit			929	\$ 66,195	
Application Fee	\$ 75.00	\$ 100.00	43	\$ 3,225	Accountancy Revenue Account(s)
Late Fee	\$ 50.00	\$ 100.00	52	\$ 2,400	Accountancy Revenue Account(s)
Miscellaneous ***	\$ 20.00	*	3	\$ 120	Accountancy Revenue Account(s)
Renewal Fee	\$ 75.00	\$ 100.00	831	\$ 60,450	Accountancy Revenue Account(s)
Registered Public Accountant			5	\$ 570	
Late Fee	\$ 50.00	\$ 100.00	1	\$ 50	Accountancy Revenue Account(s)
Renewal Fee	\$ 130.00	\$ 175.00	4	\$ 520	Accountancy Revenue Account(s)
TOTAL				\$ 475,060	

* Pursuant to 61.28B-27 (F) reasonable administrative fees for such services as research, record copies, duplicate or replacement certificates or permits

**Fines and Penalties can range from \$ to \$10,000.00

***Miscellaneous Fees range from \$20 but do NOT exceed \$75.00