

## CHAPTER 3-02-02 FEES

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### **3-02-02-01. Examination fees.**

The following examination fees have been established by the board for the certified public accountants examination:

1. An application fee not to exceed two hundred dollars.
2. Applicants will also be required to pay testing-related fees as required by the national testing program, either to the board or a third party designated by the board. Unused testing fees may not be returned to the applicant, except in unusual situations approved by the board.

**History:** Amended effective July 1, 1981; July 1, 1985; July 1, 1987; July 1, 1991; March 1, 1995; September 1, 2001; December 1, 2003; July 1, 2005; April 1, 2018; April 1, 2024.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

### **3-02-02-02. Fee for certificate without examination.**

The fee for the issuance of a certificate when the board has waived the examination shall not exceed two hundred dollars. The fee to transfer examination grades shall not exceed two hundred dollars.

**History:** Amended effective March 1, 1995; September 1, 1997; July 1, 1999; September 1, 2001; July 1, 2008; April 1, 2018.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04

### **3-02-02-03. Licensed public accountants' fees.**

Repealed effective July 1, 1991.

### **3-02-02-04. Certificate and license annual renewal fees.**

The annual renewal fee for every CPA and LPA shall be set by the board but not to exceed two hundred dollars. A CPA or LPA who registers and pays the annual renewal fee by July first will be considered licensed during the period July first through June thirtieth. A CPA or LPA who fails to register or pay the renewal fee by June thirtieth shall pay a late filing fee not to exceed one hundred dollars in addition to the regular annual fee. If not paid by July thirty-first, the certificate is deemed involuntarily relinquished and not renewed, and subject to return as specified in section 3-02-02-07, and subject to the reinstatement requirements of section 3-02-02-08. Individuals registered under the substantial equivalency provisions shall be required to file an annual renewal form and pay the annual renewal fee, plus the late filing fee if applicable.

**History:** Amended effective August 1, 1981; October 1, 1982; July 1, 1987; June 1, 1988; July 1, 1991; March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000; December 1, 2003; July 1, 2008; April 1, 2018; January 1, 2020; April 1, 2024.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-04, 43-02.2-07

### **3-02-02-04.1. Fee for annual firm permit.**

The annual fee for a firm permit may not exceed two hundred dollars. A late filing fee not to exceed one hundred dollars shall also be paid by a firm that fails to register or pay the annual firm permit fee by June thirtieth. If not renewed by July thirty-first, the permit is deemed involuntarily relinquished and not renewed, and subject to the reinstatement requirements of section 3-02-02-08. A firm shall register and pay a firm permit fee before commencing any activity that requires such a permit. Failure to register and pay the appropriate firm permit fees may result in the board proceeding to revoke, suspend, or refuse to renew the certificates and licenses of each of the firm's partners, officers, directors, shareholders, or owners.

**History:** Effective June 1, 1988; amended effective March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000; December 1, 2003; July 1, 2008; April 1, 2018; April 1, 2024.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-06, 43-02.2-07

### **3-02-02-05. Retired or inactive accountants.**

Upon written request, retired status is available for a CPA or LPA who is no longer employed because of disability or retirement, who is at least sixty years of age or twenty years of active licensure, and who performs no accounting, auditing, management, or financial advisory, consulting, bookkeeping, or tax services. The certificate to practice as a CPA or license to practice as an LPA must be designated retired and must remain as such without payment of the annual fees required by this chapter. A retired certificate holder or licenseholder may not practice in this state but may use the title "certified public accountant, retired" or "licensed public accountant, retired" or the abbreviation "CPA, retired" or "LPA, retired", as applicable. A retired certificate holder or licenseholder shall adhere to the code of ethics set forth in section 3-01-03-01 but is not required to comply with continuing education regulations set forth in article 3-03.

Inactive status is available for a CPA or LPA who performs no compensated accounting, auditing, management, or financial advisory, consulting, bookkeeping, or tax services. The certificate to practice as a CPA or license to practice as an LPA must be designated inactive. An inactive certificate holder or licenseholder may not practice in this state but may use the title "certified public accountant, inactive" or "licensed public accountant, inactive" or the abbreviation, "CPA, inactive" or "LPA, inactive" as applicable. An inactive certificate holder or licenseholder shall pay the annual fees required by this chapter, and adhere to the code of ethics set forth in section 3-01-03-01 but is not required to comply with continuing education requirements set forth in article 3-03.

**History:** Effective October 1, 1982; amended effective July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000; April 1, 2018; April 1, 2024; January 1, 2026.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-04(16)

### **3-02-02-06. Change of address notification.**

CPAs, LPAs, and permitholders are required to notify the board of address changes within thirty days of such change.

**History:** Effective October 1, 1982; amended effective July 1, 1991; March 1, 1995.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-04, 43-02.2-05, 43-02.2-06, 43-02.2-07, 43-02.2-09

**3-02-02-07. Return of suspended, revoked, or nonrenewed CPA certificate or LPA license.**

Should a certificate holder's certificate be suspended or revoked or not renewed, or a licenseholder's license be suspended or revoked or not renewed, the certificate holder or licenseholder shall return the certificate or license to the North Dakota state board of accountancy within thirty days after receipt of notice of said suspension, revocation, or nonrenewal. The certificate or license returned under this section must be the original document issued by the board.

A CPA or LPA who voluntarily relinquishes the certificate or license shall return the original certificate or license to the board within thirty days after notifying the board of the intent to relinquish.

**History:** Effective June 1, 1988; amended effective July 1, 1991; March 1, 1995; April 1, 2018.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-09

**3-02-02-08. Reinstatement fee.**

A CPA, LPA, or permitholder whose certificate, license, or permit is suspended, relinquished, not renewed, or revoked, is required to pay a reinstatement fee not to exceed two hundred dollars in addition to the annual fee, as provided in sections 3-02-02-04 and 3-02-02-04.1, and must also satisfy the board that all current requirements to hold a certificate or license or permit in good standing have been met. Application for reinstatement shall be in writing, showing good cause for the reinstatement; such application may be submitted at any time. If the board rules against the applicant, the applicant shall have the right to request a hearing on the application, in accordance with North Dakota Century Code chapter 28-32.

**History:** Effective June 1, 1988; amended effective July 1, 1991; March 1, 1995; July 1, 2008; April 1, 2018; April 1, 2024.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-11