

AICPA Peer Review Program, Administered by the National Peer Review Committee  
Peer Review Administrative Fees Assessed in Year of Peer Review  
**Effective for NPRC Administered Peer Reviews Due After July 31, 2010**

Range of Professionals	Peer Review Administrative Fee
Sole Practitioners	\$825
2 – 5	\$1,425
6 – 10	\$1,725
11 – 19	\$2,650
20 – 49	\$4,050
50 – 99	\$4,625
100-199	\$5,800
200-399	\$6,950
400-999	\$8,700
1000-9999	\$17,350
10000+	\$23,100

**Other Peer Review Administrative Fees**

	Base Admin Fee	Per Module Cost
Associations of CPA Firms Plans of Administration (Annual)	\$300	N/A
Associations of CPA Firms Quality Control Materials*	\$3,000	\$200
Associations of CPA Firms Continuing Professional Education Programs*	\$3,000	\$200
Enrolled Firms Quality Control Materials^*	\$3,000	\$200
Enrolled Firms Continuing Professional Education Programs^*	\$3,000	\$200
Voluntary Providers of Third Party Quality Control Materials*	\$3,000	\$200
Voluntary Providers of Third Party Continuing Professional Education Programs*	\$3,000	\$200

\* A separate base administrative fee is charged for each set of peer review documents submitted, plus the per module cost.

^ If an enrolled firm that is a provider of quality control materials or continuing professional education programs elects to have the peer review of those materials performed at the same time as the peer review of the firm, then the administrative fee for both peer reviews will be the larger of \$3,000 or the administrative fee for the peer review plus \$200 per module.