

Chapter Thirteen: Accounting

About this Section

This section contains information on accounting transactions.

Completion Objectives

At the completion of this section the user will be able to:

- Explain the accounting process
- Identify and explain the different account types
- View account information
- Explain the Renewals Program

In this Section

This section contains the following topics:

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About Accounting

The Accounting function in IARD provides firms with detailed information about their financial accounts. Every firm has one financial account with FINRA[®] on IARD and Web CRD, i.e., the same financial account information can be viewed on IARD or Web CRD.

Account Balances will be updated after the close of business during an automated nightly reconciliation process. This means that a firm's Daily Account Balance remains the same for the entire day until the nightly reconciliation process occurs. Any registration activity that results in a fee or any deposits made to your account on any given day will not be reflected or displayed that day in your firm's Initial Daily Balance (IDB); rather, it will show in your firm's next business day's Initial Daily Balance (IDB).

At the start of each business day, your firm's Initial Daily Balance (IDB) will show a credit balance indicating a **Sufficient** Account Status (i.e., IDB of greater than \$0) or a debit balance indicating a **Deficient** (i.e., IDB of \$0 or less than \$0) Account Status. A credit balance is displayed as a negative number. For example, a credit balance of \$-1,000.00 represents available funds of \$1,000.00. A debit balance is displayed as a positive number. For example, a debit balance of \$1,000.00 means that a firm's financial account owes \$1,000.00.

Check, money order or wire transfer deposits received by FINRA's Finance Department before 2:00 P.M., Eastern Time (ET) by FINRA's Finance Department are usually posted the next business day. Check, money order or wire transfer deposits received after 2:00 P.M., Eastern Time (ET) by FINRA's Finance Department are usually posted within two business days. Web CRD/IARD E-Pay deposits that are submitted by 8:00 P.M., Eastern Time (ET) are usually posted within two business days.

Form ADV Filings

IARD collects and disburses state registration and Notice Filing fees on behalf of the Investment Adviser filer. IARD also collects system filing fees that are charged when the Investment Adviser Firm's (IA Firm's) first electronic Form ADV filing is submitted (Set-up Fee) and when the IA Firm files each subsequent Annual Updating Amendment (Annual Fee). Form ADV Amendments may be filed without charge, unless that filing requests a new state registration or Notice Filing.

An IA Firm must fund their IARD financial account so that the firm can submit its first electronic Form ADV or file an Annual Updating Amendment. The fee charged at that time will be the IARD Initial Set-Up Fee. Should new state registrations or Notice Filings be requested as part of that filing, the appropriate state fees must also be required to be on deposit at the time the filing is submitted. If there are no funds on deposit, or if funds on deposit do not cover the fees associated with the Form ADV filing, the filing will not pass the automated completeness check and cannot be submitted. Prior to Web CRD Release 4.0 in March 2002, Form ADV filings could be submitted with only a Sufficient Account Status. With the 4.0 Release, the firm must have enough funds on deposit to cover the fees associated with the Form ADV filing.

Transition Filings for Investment Adviser Representatives (RAs)

When a firm submits a transition filing for an existing RA, Web CRD collects a one-time, non-refundable Initial Set-Up Fee of \$45 for each agent that is transitioning. The firm should ensure that it has funds on deposit to cover the initial set up fee. In order to submit an RA transition filing, your firm must have a "Sufficient" financial account status.

Form U4 Filings for Investment Adviser Representatives (RAs)

Upon submitting a Form U4 filing, Web CRD collects and disburses state registration fees and other registration-related fees; e.g., an initial set up fee collected for a new RA that is requesting IA registration on an initial or amended U4; transfer fees which are generated when an RA transfers from one Investment Adviser Firm to another; or examination fees, if applicable. If there are no funds on deposit and the firm's Account Status is **Deficient**, the Form U4 filing will pass the automated completeness check and can be submitted, however, registration requests will be displayed as Funds Deficient and examination windows will not open until the firm's Account Status is **Sufficient**.

Account Types

To track your financial transactions, IARD and Web CRD use two types of accounts: Daily and Renewal.

Daily Account- If applicable, the “Daily Organization” header includes the current amount due for transactions currently funds deficient, the amount due for items already processed and the current credit balance.

The Daily Account is the primary account that reflects the firm's account status. All registration-related charges are debited from this account. The Daily Account contains the following queues and financial transaction information:

- **Processed Transactions Queue-** Items in this queue reflect financial transactions processed during the current business day. Fee charges attributable to filings have NOT yet been posted to your firm's financial account. Although the system has processed these charges, they will not be deducted from the firm's account balance until the next business day. This queue acts as a “staging” area for financial transactions waiting to be posted to your financial account. Items are automatically removed from this queue on the next business day.
- **Funds Deficient Queue-** Items in this queue reflect financial transactions from U4 filings for RAs that have been submitted to Web CRD, but have not been processed because the firm's Account Status is Deficient. Items remain in this queue until the firm's Account Status becomes Sufficient. Exam fees do not appear in this queue.
- **Account Summary Activity** - Displays summary information by date range for payments, transfers and transactions. A beginning and ending account balance is also shown.
- **Deposit Detail** - Displays information by date range about specific deposits to your firm's account.
- **Transfer Detail** – Displays information by date range about specific transfers between accounts (e.g., affiliated firms) and firm-requested refunds.
- **Transaction Detail** – Displays information by date range about all registration transaction fees. Also it includes adjustments made to an account. This query does not include items listed in Transfer Detail or Deposit Detail.
- **Bill Line Search** - Displays specific transaction information by charge code, (a unique code number associated with state and FINRA fees) Web CRD transaction number, Branch CRD# and/or individual CRD number. Refer to www.iard.com for a list of IA Firm fee descriptions.

Renewal Account

The Renewal Account is the account your firm will use to participate in the annual Renewal Program. The Renewal Program enables firms, branches and individuals to maintain an active registration status in the coming year with the states in which they conduct business. This account is used to display these annual renewal fees: IARD System fee for state-registered investment adviser firms, Jurisdiction Investment Adviser state registration or notice filing fees, state branch registration or notice filing Fees, and System Processing for Investment Adviser Representatives (RAs), and Jurisdiction Investment Adviser Representative Fees. This account is used only during the Renewals season.

The Renewal Program simplifies the registration process by allowing firms to make a single payment covering IARD System fees for investment adviser firms, branches, investment adviser representatives, firm Notice Filings and State Registration fees and RA state registration fees to each jurisdiction. If you are a state-registered firm, an IARD System Annual Processing Fee is charged as part of the Renewal Program. If you are an SEC-registered firm, an IARD System Annual Processing Fee will be charged to your Daily Account when you file your Annual Updating Amendment.

To be included in the Renewal Program, firms, branches and individuals must have the following statuses:

State-Registered Investment Adviser Firm: Approved, Limited, Conditional Restricted, Suspended, Transitioning.

State Notice-Filed Investment Adviser Firm: Notice Filed: Received or Reviewed, Transitioning.

Branches: Termination Requested, Suspended, Restricted Approval, Open, Approved,

Investment Adviser Representative: Approved, Temporary Registration, Requalification, Restricted Approval, Suspended, Transition Requested.

The Renewal Program generally begins in November each year. Customized Renewal Statements will appear *online* in IARD or Web CRD.

Similar to the Daily Account, the Renewal Account contains the following accounting transaction information:

- **Renewal Statement** – Displays a list of Renewal Fees owed for a firm's state registrations and/or Notice Filings and for RA state registrations. There are two types of Renewal Statements:

Preliminary Renewal Statement: Displays a list of renewal fees owed for Notice Filing, State Registration, RA State Registration and any System Annual Processing as of a specific date in November. The Preliminary Renewal Statement is usually available for viewing and printing online in the first or second week of November. Firms are required to pay the full amount of the Preliminary Renewal Statement by the applicable deadline.

Final Renewal Statement: Displays a list of renewal fees owed for Notice Filing, State registration, RA State Registration and any System Annual Processing or renewal fees that have been overpaid by your firm based on the Preliminary Renewal Statement. The Final Renewal Statement is usually available for viewing and printing online in the first week of January and replaces your firm's Preliminary Renewal Statement. Firms are required to pay the full amount owed on the Final Renewal Statement. If a firm has overpaid, the funds will be automatically transferred to the firm's Daily Account. Firms can view the transfer amount in Transfer Detail. Refund requests are made to the firm's Daily Account.

- **Account Summary Activity** - Displays summary information by date range for Renewal payments, transfers and transactions. A beginning and ending account balance is also shown.
- **Deposit Detail** – Displays information by date range about specific deposits to your firm's Renewal Account.
- **Transfer Detail** – Displays information by date range about specific transfers between accounts (e.g., affiliated firms, Daily and Renewal Accounts) and firm requested refunds.
- **Transaction Detail** - Displays information by date range about all Renewal transactions (e.g., State Registration and Notice Filing fees). It also includes adjustments made to an account. This query does not include items listed in Transfer Detail or Deposit Detail.
- **Bill Line Search** - Allows you to review specific Renewal transaction information by charge code, Branch CRD# and/or individual Web CRD number.

Payment Methods

There are four payment methods for funding your Daily or Renewal Account:

1. Check or money order
2. Wire payments
3. Web CRD/IARD E-Pay
4. Transfer from an affiliated firm or transfers between the Daily and Renewal Accounts.

Payment Addresses for the Daily Account

For Regular Mail:

FINRA, CRD-IARD
P.O. Box 7777-W9995
Philadelphia, PA 19175-9995

Note: This address will not accept courier or overnight deliveries.

For Express Delivery, Courier and Overnight Mail:

FINRA, CRD-IARD
W-9995
701 Market Street 199-3490
Philadelphia, PA 19106-1532

*If a telephone number is required for the recipient use 240-386-4848.

NOTE: The addresses for Daily Account payments are DIFFERENT from the addresses for funding your firm's Renewal Account.

For Wire Payments:

Instruct your firm's bank to contact **Mellon Financial, Philadelphia, PA**

Provide your bank the following information to initiate the wire transfer:

ABA number: **031 000 037**

Beneficiary: **FINRA**

FINRA Account Number: **8-234-353**

Reference Number: **Firm CRD/IARD number**

NOTE: Remember to inform your bank that funds are to be credited to the FINRA bank account and to use the IA Firm's CRD number as a reference number only.

Please record the Confirmation Number of the wire transfer that is given to you by your bank. You will need this if you choose to call your bank later to confirm the wire transfer.

If you send your wire transfer by 2:00 p.m., ET, your IA firm may confirm receipt of the wire payment by FINRA the next business day by checking your Daily Account online or calling the IARD Hotline at (240) 386-4848. Please have the Confirmation Number of the wire transfer provided to you by your bank.

Payment Addresses for the Renewal Account

For Regular Mail:

FINRA, CRD-IARD
P.O. Box 7777-W8705
Philadelphia, PA 19175-8705

Note: This address will not accept courier or overnight deliveries.

Generally, an addressed renewal payment envelope is included in a communication from FINRA's Registration and Disclosure Department. Please use this envelope for mailing your check or money order.

For Express and Overnight Mail:

FINRA, CRD-IARD
W-8705
701 Market Street 199-3490
Philadelphia, PA 19106-1532

*If a telephone number is required for the recipient use 240-386-4848.

NOTE: The addresses for Daily Account payments are DIFFERENT from the addresses for funding your firm's Renewal Account.

For Wire Payments:

Instruct your firm's bank to contact **Mellon Financial, Philadelphia, PA**

Provide your bank the following information to initiate the wire transfer:

ABA number: **031 000 037**

Beneficiary: **FINRA**

FINRA Account Number: **8-234-353**

Reference Number: **Firm CRD/IARD Number** and the word "**Renewals**"

NOTE: Remember to inform your bank that funds are to be credited to the FINRA bank account and to use the IA Firm's CRD number as a reference number only.

Please record the Confirmation Number of the wire transfer given to you by your bank. You will need this if you choose to call your bank later to confirm the wire transfer.

If you send your wire transfer by 2:00 p.m., ET, your IA firm may confirm receipt of the wire payment by FINRA the next business day by checking your Renewal Account online or calling the IARD Hotline at (240) 386-4848. Please have the Confirmation Number of the wire transfer provided to you by your bank. Please note: Wire transfers sent after 2:00 p.m., ET, may take up to two business days to post to your account.

Web CRD/IARD E-Pay

Beginning Tuesday, October 1, 2002, firms can make electronic payments to fund their Daily and/or Renewal Accounts through an online application, Web CRD/IARD E-Pay. With the addition of Web CRD/IARD E-Pay, a firm can authorize electronic payment directly from its designated bank account to the firm's Daily and/or Renewal Accounts. FINRA will not charge firms any fees for utilizing Web CRD/IARD E-Pay; however, firms should verify with their banks whether ACH transaction fees will be assessed by the bank for using Web CRD/IARD E-Pay. Firms will still have the option of funding their Daily and/or Renewal Accounts by either check or wire transfer.

The Web CRD/IARD E-Pay payment method is made available through a link accessible on either of the following Web Sites: **FINRA Web Site at:** <http://www.finra.org/crd>, *Web CRD/IARD E-Pay* or the **IARD Web Site at:** <http://www.iard.com>. Firms can also link to the Web CRD/IARD E-Pay Web site directly through the tool bar on all the Accounting screens in IARD. During the Renewal Program, firms can link to the Web CRD/IARD E-Pay Web Site directly through a link accessible on the Preliminary or Final Renewal Statement.

Firms can establish an E-Pay User ID and set an E-Pay Password by completing a simple online Enrollment Form available through the Web CRD/IARD E-Pay application. A user may view all E-Payments submitted by him/her in the past 180 days. E-Pay History information will include: Confirmation Number, Firm CRD#, E-Payment Date, Account Type (Daily or Renewal), and Total Payment Amount. Firms can update their own E-Pay User Profile information, including updated or changed bank account information and contact information. Firms can reset a forgotten password or change an E-Pay Password at any time.

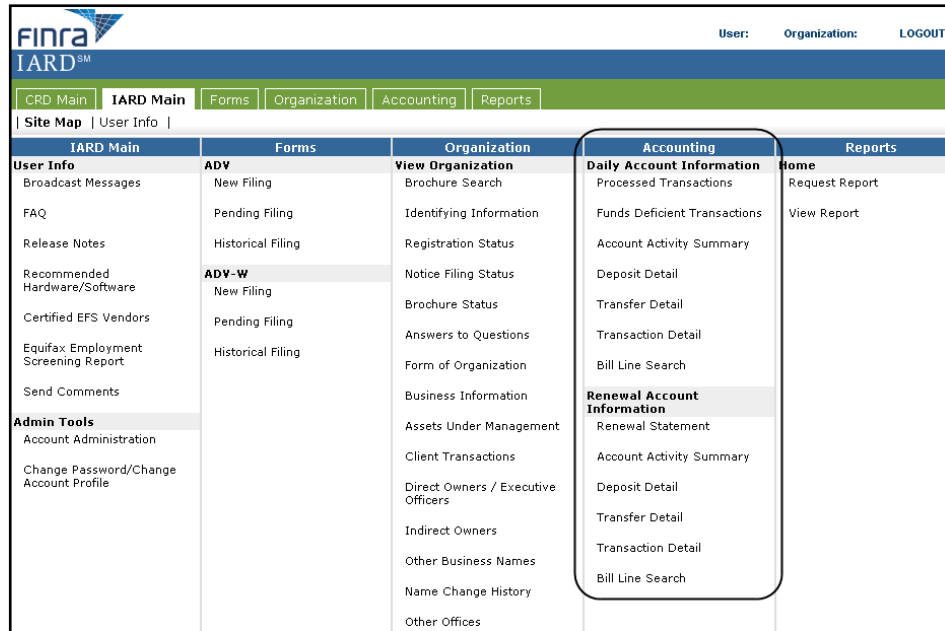
E-payments that are submitted by 8:00 p.m., Eastern Time, should be posted within two business days to the firm's Daily and/or Renewal Accounts with FINRA.

Steps for Accessing Daily and Renewal Accounts:

Access Account

There are two ways to access **Daily** and **Renewal Accounts**:

- From the IARD or Web CRD Site Map, click the desired hyperlink under Daily Account Information or Renewal Account Information. For **Daily Account: Processed Transactions or Funds Deficient Transactions**. For **Renewal Account: Renewal Statement**. For **Daily and Renewal Accounts: Account Activity Summary, Deposit Detail, Transfer Detail, Transaction Detail, or Bill Line Search**.



OR

- Click the **Accounting** Tab from the Tool Bar, choose **Daily Account** or **Renewal Account** from the Sub-Menu and click **Processed Transactions, Funds Deficient Transactions, Account Activity Summary, Deposit Detail, Transfer Detail, Transaction Detail, Bill Line Search, or Renewal Statement** from the Navigation Bar.

[Result:] The *Daily Organization Information* or the *Renewal Account Information* screen opens depending on the account type selected above.

Daily Account Information screen:

Daily Account Queues		Daily Organization Information	
<ul style="list-style-type: none"> Processed Transactions Funds Deficient Transactions 	<ul style="list-style-type: none"> Account Activity Summary Deposit Detail Transfer Detail Transaction Detail Bill Line Search 	CRD Number: 0000 Organization Name: SECURITIES FIRM Account Status: Sufficient Account Balance: -\$710,000.74 Balance As Of: 8/27/2008 3:05:05 AM Funds Deficient Transactions: \$0.00 Processed Transactions: \$485.00 Current Credit Balance: -\$709,515.74	? Printer Friendly

REMINDER: Your firm's Initial Daily Balance MUST be a CREDIT Balance (a negative amount) in order for registration transactions to be processed. (Account Status: SUFFICIENT).

**Access Account
(Continued)**

Renewal Account Information screen:

2. Click the desired **Renewal Account Information** or **Daily Account Information** section from the Navigation Bar.

NOTE: Your firm's Account Status and Balance for the Daily or Renewal Accounts can be viewed on all Accounting screens.

Define Search Parameters

NOTE: This is an example of a search screen for Transaction Detail. The search screen is the same for **Account Activity Summary**, **Deposit Detail**, **Transfer Detail** and **Transaction Detail**. The search screen for **Bill Line Search** contains additional search parameters. To access Bill Line Search, see steps 1 through 8 on page 13-11 of Steps for Accessing Bill Line Search.

3. If searching by date range different than system default, type a date range in the **From Post Date** and **Thru Post Date** fields.

NOTE: All Accounting search date ranges are limited to 31-day increments. For one-day searches, enter the same date in the From Post Date and the Thru Post Date fields. Date ranges cannot be more than 13 months old.

4. Click the **Search** button.

View Account Transactions

[Result:] The *Transaction Detail* screen opens.

? Printer Friendly

Transaction Detail

CRD Number:	0000
Organization Name:	SECURITIES
Account Status:	Sufficient
Account Balance:	-\$710,000.74
Balance As Of:	8/27/2008 3:05:05 AM
Funds Deficient Transactions:	\$0.00
Processed Transactions:	\$315.00
Current Credit Balance:	-\$709,685.74

REMINDER: Your firm's Initial Daily Balance MUST be a CREDIT Balance (a negative amount) in order for registration transactions to be processed. (Account Status: SUFFICIENT).

Account Type	Daily
From Post Date	07/27/2008
Through Post Date	08/27/2008

Post Date Trans Date Trans #	Description	Indvl Name CRD #	CRD Branch #	Amount
08/27/2008 08/26/2008 20606157	FINRA Individual Reg. Fee	DOE, JOHN A 1111111	0001	\$85.00
08/27/2008 08/26/2008 20606157	NJ RA Reg. Discount Fee	DOE, JOHN A 1111111	0001	\$0.00
08/27/2008 08/26/2008 20606154	S24 Exam	DOE, JOHN A 1111111	0001	\$95.00

Steps for Accessing Bill Line Search:

<p>Access Bill Line Search</p>	<p>1. Follow steps 1 and 2 on page 13-8 of Steps for Accessing Daily and Renewal Accounts.</p>
<p>Define Search Parameters</p>	<p>2. Click Bill Line Search from the Navigation Bar.</p> <p>[Result:] The <i>Bill Line Search</i> screen opens.</p> <div data-bbox="446 504 1393 865" data-label="Image"> </div> <p>NOTE: If searching by date range different than system default, type a date range in the From Post Date and Thru Post Date fields. All Accounting search date ranges are limited to 31-day increments. For one-day searches, enter the same date in the From Post Date and the Thru Post Date fields.</p> <p>3. Click the Include: drop-down arrow and choose All or IA.</p> <p>4. If searching by the individual's Web CRD#, type the Web CRD# in the field and click the Search button.</p> <p>OR</p> <p>4a. If searching by the Web CRD Trans ID#, type the Transaction ID# in the field and click the Search button.</p> <p>OR</p> <p>4b. If searching by Charge Code ID, click the Charge Code List hyperlink.</p> <p>OR</p> <p>4c. If searching by Branch CRD# type the Branch CRD# in the field and click the Search button.</p> <p>NOTE: Either the Individual Web CRD# or Transaction ID# or Charge Code ID# is required to perform a search.</p> <p>[Result:] The <i>Charge Code List</i> screen opens in a second browser.</p>

Define Search Parameter (Continued)

Charge Code List

Show Charge Codes for

All
 CRD
 IARD

5. Click the **All** or **IARD** radio button.
6. Click the **Submit** button.

[Result:] The *Charge Code List* screen expands displaying an alphabetical list of all state and FINRA fees.

Charge Code List

Show Charge Codes for

All
 CRD
 IARD

Description	Product Source	Charge Code ID	Effective Date	Amount
AK IA FIRM NTC	IARD	757	01/01/2000	\$250.00
AK IA FIRM NTC RNWL	IARD	1069	01/01/2000	\$250.00
AK IA FIRM NTC RNWL-BD	IARD	1121	01/01/2000	\$250.00
AK IA FIRM NTC RNWL-REG	IARD	1173	01/01/2000	\$250.00
AK IA FIRM NTC-BD	IARD	809	12/15/2000	\$250.00
AK IA FIRM NTC-REG	IARD	861	01/01/2000	\$250.00
AK IA FIRM REG	IARD	601	01/01/2000	\$250.00
AK IA FIRM REG RNWL	IARD	913	01/01/2000	\$250.00
AK IA FIRM REG RNWL-BD	IARD	965	01/01/2000	\$250.00

7. Click a **Description** hyperlink.

[Result:] The *Charge Code List* screen closes and the *Bill Line Search* screen opens with the **Charge Code ID Number** field populated.

Bill Line Search

? Printer Friendly

Search Parameters:

Account Type: Daily
 From Post Date:

Individual CRD #:
 Thru Post Date:

Organization CRD #: 0000
 Include:

CRD Branch #:

Charge Code ID: [Charge Code List](#)

CRD Trans ID:

8. Click the **Search** button.

View Bill Line Search Transactions

[Result:] *The Bill Line Search screen opens.*

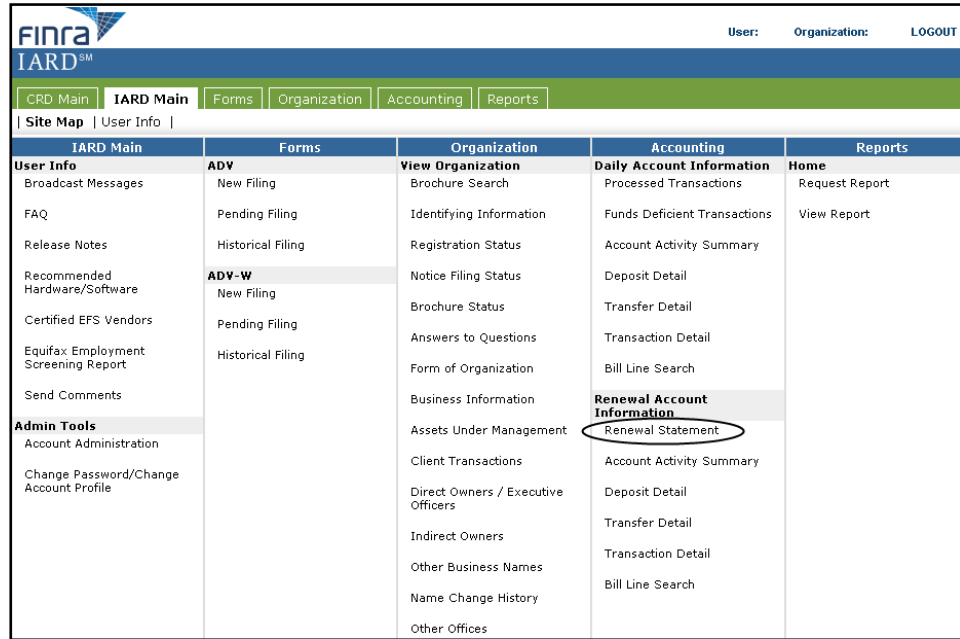
Bill Line Search ? Printer Friendly					
Account Type:		Daily			
From Post Date		07/27/2008			
Thru Post Date		08/27/2008			
Post Date Trans Date Trans #	Invoice # Line # Seq #	Fee Desc Charge Code Product Source Name	Billed Org CRD Branch #	Indvl Name CRD #	Amount
08/27/2008 08/26/2008 20606157	2284686 16 16	FINRA Individual Reg. Fee 158 CRD	0000 0001	DOE, JOHN A 1111111	\$85.00
08/27/2008 08/26/2008 20606356	2284686 17 17	FINRA Individual Reg. Fee 158 CRD	0000 0001	DOE, JOHN B 2222222	\$85.00
08/27/2008 08/26/2008 20606326	2284686 18 18	FINRA Individual Reg. Fee 158 CRD	0000 0001	DOE, JOHN C 3333333	\$85.00

Steps for Accessing the Preliminary and Final Renewal Statements:

Access Statements

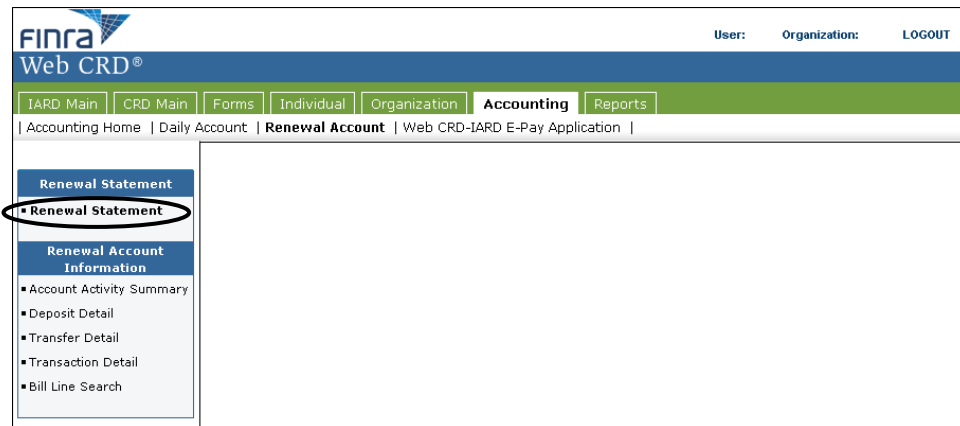
There are two ways to access the Preliminary and Final Renewal Statements:

1. From the IARD or Web CRD Site Map, click the **Renewal Statement** hyperlink.



OR

- 1a. Click the **Accounting Tab** from the Tool Bar, choose **Renewal Account** from the Sub-Menu and click **Renewal Statement** from the Navigation Bar.



Access Statements (Continued)

[Result:] The Preliminary or Final Renewal Statements opens.

Example of part of an SEC Registrant Final Renewal Statement :

Summary Renewal Fees:

Summary	
CRD Charges	N/A
IARD Charges	\$18,490.00
Branch Charges	N/A
Total Charges:	\$18,490.00
Amount Due:	\$18,490.00

Specific Renewal Fees:

IARD Charges									
Charge	Quantity	Unit Price	Amount						
Renewal Fees (Jurisdictions)	1		\$16,450.00						
IARD Firm System Processing Fee:	0	\$0.00	\$0.00						
RA System Processing Fee:	68	\$30.00	\$2,040.00						
Total IARD Charges:			\$18,490.00						

Regulator	# of Ind. with Renewal Fee	Renewal Fee	# of Ind. with Renewal Discount Fee	Renewal Discount Fee	# of Ind. with Sole Prop. Waiver	Total Ind. Fee	Firm Registration Fee	Firm Notice Filing Fee	Regulator Total
AK	0	\$75.00	0	\$75.00	0	\$0.00	\$0.00	\$250.00	\$250.00
AL	0	\$50.00	0	\$50.00	0	\$0.00	\$0.00	\$200.00	\$200.00
AR	0	\$75.00	0	\$75.00	0	\$0.00	\$0.00	\$300.00	\$300.00
AZ	0	\$40.00	0	\$40.00	0	\$0.00	\$0.00	\$250.00	\$250.00
CA	3	\$0.00	0	\$0.00	0	\$0.00	\$0.00	\$125.00	\$125.00

NOTE: Print a copy of your Preliminary or Final Renewal Statement and attach it to your check. This screen print is for an SEC registrant, the IARD Firm System Processing Fee displays as "0" because this fee is charged when the firm files its annual updating amendment. State registrants would see their IARD Firm System Processing Fee on this line.



Tips for Accounting:

- To submit Form ADV filings, the firm must have, at a minimum, enough funds on deposit to cover all fees associated with the Form ADV filing.
- To submit RA transition filings, the firm must have a Sufficient Account Status.
- For Form U4 filings for a RA, the firm can submit filings with a **Deficient** Account Status, however registration requests will show as Funds Deficient and examination windows will not open until the firm has a **Sufficient** Account Status.
- The following System Filing Fees will be assessed for each RA associated with your firm:
 - Initial Set-Up Fee of \$45 is charged only once when the first electronic record is created for the RA on Web CRD.
 - Annual Fee of \$45 is charged yearly through the Annual Renewals Program and covers all electronic filing activity for the RA for the following year.
 - Transfer Fee of \$45 is charged when an RA changes employment and transfers from one firm to another.
- Visit the IARD Web Page at <http://www.iard.com/fees.asp> for listings of firm and representative fees.
- Renewal Program tips:
 - The following report can assist you with the renewals process:
 - Firm Renewals Report: Lists individuals included in Renewal processing and includes Billing Codes and Branch Numbers.
 - Renewal Statements are not mailed to your firm. Your firm's Preliminary Renewal Statement is available to you online through Web IARD, generally in the first week of November.
 - During the Renewal Program, firms can submit post-dated withdrawal form filings (e.g., Full or Partial Form U5, Form BR Closing/Withdrawal, Full or Partial ADV-W) with a termination date of 12/31 for that year.
 - Firms should pay the full amount of their Preliminary Renewal Statement by the published due date, even if the firm has submitted post-dated filings during the Renewal Program cycle. Any overpayments are automatically transferred to the firm's Daily Account, generally in the first week of January.