



**Commonwealth of Massachusetts  
Division of Professional Licensure  
Office of Private Occupational School Education  
1000 Washington Street • Boston • Massachusetts • 02118**

**RENEWAL FEE CALCULATION WORKSHEET**

This worksheet is to be used by a private occupational school licensed by the Division of Professional Licensure under M.G.L. c. 112, § 263 to determine the amount of its license Renewal Fee. The Renewal Fee is based on the school's Annual Adjusted Gross Revenue (AAGR), which reflects revenue from tuition and fees and profits on the sale of books and supplies during the school's prior fiscal year.

The Renewal Fee is due with the completed license renewal application, **60 days prior to the expiration date of the school's license**, with a check made payable to the **Commonwealth of Massachusetts**. The School's calculation is subject to review and audit. Records relating to the school calculation must be retained by the school for seven years. **Payment is to be directed to the Office of Private Occupational School Education, 1000 Washington St., ste 710, Boston, MA 02118.**

Please use the following worksheet to calculate the School Renewal Fee.

<b><u>AAGR Calculation:</u> Enter separately below the total revenue from tuition, fees, and profit on books and supplies for the most recent school fiscal year.</b>		
<b>Total the three entries to determine the AAGR.</b>		
1. Tuition	<i>(total of all funds paid to the school for student instruction)</i>	\$
2. Fees	<i>(additional costs charged to students by the school)</i>	\$
3. Profit on Books and Supplies	<i>(net sales less cost of sales)</i>	\$
<b>AAGR</b>	<b><i>(1 + 2 + 3 = AAGR)</i></b>	<b>\$</b>

<b>Renewal Fee Calculation Effective November 8, 2013</b>	
<i>(AAGR X 0.0049 = Total Renewal Fee)</i>	
<b><i>This fee is to be paid in total without rounding the value up or down.</i></b>	
<b>Total Renewal Fee:</b>	<b>(The Minimum Renewal Fee = \$250.00) \$</b>

The school's fiscal year reflected in these calculations began \_\_\_\_\_ and ended \_\_\_\_\_. The financial information is, to the best of my knowledge, true and accurate. Signed under the penalties of perjury by an officer or other authorized agent of the school.

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
School

