

**WAC 4-30-102 Initial Washington state license requirements for application through foreign reciprocity.** (1) To apply for an initial Washington state CPA license through foreign reciprocity, you must:

(a) Hold a license in a foreign country that meets the requirements of WAC 4-30-100 and request verification of licensure from the issuing professional accounting organization. The verification must be sent directly to the board from the issuing organization.

(b) Pass an examination meeting the requirements of WAC 4-30-100. You must request from NASBA that verification of exam score be sent directly to the board.

(c) Demonstrate, through completion and submission of the board's experience affidavit, satisfactory experience in public accounting or other experience meeting the requirements of RCW 18.04.105 (1)(d) within the eight years prior to submitting an application for licensure.

(d) Meet the CPE requirements in WAC 4-30-134.

(e) Achieve a passing grade of ninety percent or better on a course covering the complete content of the AICPA Code of Professional Conduct and submit the course completion certificate.

(2) You must provide all required information, documents, and fees to the board either by making application through the board's on-line application system or on a form provided by the board upon request. You must provide all requested information, documents, and fees to the board before the application will be evaluated.

(3) Upon assessment of your qualifications and approval of your application, your license status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

(4) You may not use the title CPA until your status has been posted to the board's licensee database and, therefore, made available to the public.

(5) Your Washington state CPA license will expire on June 30 of the third calendar year following the calendar year of initial licensure.

(6) You must meet the CPE requirements of WAC 4-30-134 for subsequent renewal of an initial license.

(7) You must notify the board within thirty days if your foreign license, permit, or certificate has lapsed or otherwise becomes invalid.

[Statutory Authority: RCW 18.04.055. WSR 20-16-128, § 4-30-102, filed 8/3/20, effective 9/3/20. Statutory Authority: RCW 18.04.183. WSR 10-24-009, amended and recodified as § 4-30-102, filed 11/18/10, effective 12/19/10; WSR 09-01-166, § 4-25-782, filed 12/23/08, effective 1/23/09; WSR 05-01-135, § 4-25-782, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-782, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-782, filed 5/15/00, effective 6/30/00.]