

**WAC 4-30-082 How does a CPA-Inactive certificate holder apply for licensure?** CPA-Inactive certificate holders are individuals who held a valid certificate on June 30, 2001, but did not hold a valid Washington state license to practice public accounting on that date. Individuals who did not hold a valid certificate on June 30, 2001 and current licensees are not eligible for CPA-Inactive certificate holder status.

(1) To qualify for licensure a CPA-Inactive certificate holder must meet the:

(a) Good character requirements of RCW 18.04.105 (1)(a);

(b) Experience requirements of WAC 4-30-070 within the eight-year period immediately preceding your application; and

(c) CPE requirements of WAC 4-30-134(5).

(2) To apply for a license, you must also submit to the board a certification that you meet the requirements of subsection (1) of this section and:

(a) Have not held out in public practice during the time in which you were a CPA-Inactive certificate holder; and

(b) Other required documentation or information deemed necessary by the board.

(3) You must provide the required information, documents, and fees (if applicable) to the board either by making application through the board's online application system or on a form provided upon request.

(4) You must submit all requested information, documents, and fees (if applicable) to the board before the application will be evaluated.

(5) 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 credential can be provided upon request.

(6) Your CPE reporting period and your renewal cycle will remain the same.

(7) You may not use the title "CPA" or "Certified Public Accountant" until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

[Statutory Authority: RCW 18.04.055(12), 18.04.105(4). WSR 10-24-009, amended and recodified as § 4-30-082, filed 11/18/10, effective 12/19/10; WSR 08-18-016, § 4-25-735, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-735, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-735, filed 1/31/02, effective 3/15/02.]