



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/10/97)

Agency: Board of Accountancy

- Permanent Rule**
- Emergency Rule**
- Expedited Adoption**
- Expedited Repeal**

(1) Date of adoption: 4/28/00

(2) Purpose:

To identify the limitations on advertising and other forms of solicitation by persons using the title CPA

(3) Citation of existing rules affected by this order:

Repealed:

Amended: WAC 4-25-660 What are the limitations on advertising and other forms of solicitation?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055(2)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 00-07-009 on 3/3/00 (date).

Describe any changes other than editing from proposed to adopted version: None

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- (a) That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- (b) That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

EXPEDITED REPEAL ONLY

Under Preproposal Statement of Inquiry filed as WSR _____ on _____ (date).

(5.3) Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
- No

If Yes, explain:

(6) Effective date of rule:

Permanent Rules

or Expedited Rule Making

- 31 days after filing
- Other (specify) 6/30/00*

*(If less than 31 days after filing specific finding in 5.3 under RCW 34-05.380(3) is required)

Emergency Rules

- Immediately
- Later (specify) _____

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

05/08/00

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON

MAY 15 2000

TIME 9:02 AM
WSR 00-11-072 PM

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended 1 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended 1 Repealed _____

The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>1</u>	Repealed	_____

AMENDATORY SECTION (Amending WSR 93-22-090, filed 11/2/93, effective 12/3/93)

WAC 4-25-660 ((Advertising and other forms of solicitation.))

What are the limitations on advertising and other forms of solicitation? ((A person using the CPA title shall not use or participate in the use of any form of communication having reference to the CPA's professional services which contains a)) (1) If you use the title CPA, you must not make false, fraudulent, misleading, deceptive or unfair statements or claims((. A false, fraudulent, misleading, deceptive or unfair)) regarding your services. Examples of such statements or claims include((s)), but ((is)) are not limited to ((a)), statements or claims which:

((1)) (a) Contain((s)) a misrepresentation of fact; ((or (2) Is likely to mislead or deceive because it)) (b) Fail((s)) to make full disclosure of relevant facts; ((or

(3) Contains any testimonial, laudatory, or other statement or implication that the licensee's)) (c) Imply your professional services are of an exceptional quality, ((if)) which is not supported by verifiable facts; ((or

(4) Is intended or likely to)) (d) Create false ((or unjustified)) expectations of favorable results; ((or

(5) Implies)) (e) Imply educational or professional attainments, specialty designations, or licensing recognition not supported in fact; or

((6)) (f) Represent((s)) that professional services ((can or)) will be ((competently)) performed for a stated fee when this is not the case, or ((makes representations with respect to fees for professional services that)) do not disclose all variables that may reasonably be expected to ((effect)) affect the fees that will ((in fact)) be charged((; or

(7) Contains any other representations that are likely to mislead or deceive a reasonable person)).

(2) If you use the CPA title to perform or solicit services via the Internet, you must include a statement on the Internet site that you hold a valid Washington state CPA certificate. This statement must be clearly visible and prominently displayed.