



RULE-MAKING ORDER

SR-103 (June 2004) (Implements RCW 34.05.360)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

Effective date of rule:

Permanent Rules

- 31 days after filing.
 Other (specify) August 1, 2006 (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below.)

Effective date of rule:

Emergency Rules

- Immediately upon filing.
 Later (specify) _____

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

- Yes No If Yes, explain:

Purpose: To increase the section fees charged to candidates applying to take the Uniform Certified Public Accountant (CPA) examination

Citation of existing rules affected by this order:

Repealed:
 Amended: WAC 4-25-530 Fees
 Suspended:

Statutory authority for adoption: RCW 18.04.065; RCW 18.04.105(3)

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 06-11-138 on May 23, 2006 (date).
 Describe any changes other than editing from proposed to adopted version:

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: _____ phone () _____
 Address: _____ fax () _____
 e-mail _____

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- 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.
 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:

Date adopted: June 27, 2006

NAME (TYPE OR PRINT)
 Richard C. Sweeney

SIGNATURE

TITLE
 Executive Director

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
 STATE OF WASHINGTON
 FILED

JUN 27 2006

TIME: 4/2
 WSR: 06-14-030 AM PM

(COMPLETE REVERSE SIDE)

**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	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

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

	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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The number of sections adopted in the agency's own initiative:

	New	<u>0</u>	Amended	<u>1</u>	Repealed	<u> </u>
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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The number of sections adopted using:

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>1</u>	Repealed	<u>0</u>

AMENDATORY SECTION (Amending WSR 05-10-046, filed 4/29/05, effective 6/2/05)

WAC 4-25-530 Fees. The board shall charge the following fees:

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|---|--------|
| (1) Initial application for individual license, practice privilege, individual license through reciprocity, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner | \$330 |
| (2) Renewal of individual license, CPA-Inactive certificate, practice privilege, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner | \$230 |
| (3) Application for CPA-Inactive certificateholder to convert to a license | \$0 |
| (4) Application for reinstatement of license, practice privilege, CPA-Inactive certificate, or registration as a resident nonlicensee owner | \$480 |
| (5) Quality assurance review (QAR) program fee (includes monitoring reviews for up to two years) | |
| Firm submits reports for review | \$400 |
| Firm submits a peer review report for review | \$60 |
| Firm is exempted from the QAR program because the firm did not issue attest reports | \$0 |
| (6) Late fee | \$100 |
| (7) Amendment to firm license except for a change of firm address (there is no fee for filing a change of address) | \$35 |
| (8) Copies of records, per page exceeding fifty pages | \$0.15 |

(9)	Computer diskette listing of licensees, CPA-Inactive certificateholders, grants of practice privilege, registered resident nonlicensee firm owners, or firms		\$75	
(10)	Replacement CPA wall document		\$50	
(11)	Process transfer of grades		\$35	
(12)	Dishonored check fee (including, but not limited to, insufficient funds or closed accounts)		\$35	
(13)	CPA examination. Exam fees are comprised of section fees plus administrative fees. The total fee is contingent upon which section(s) is/are being applied for and the number of sections being applied for at the same time. The total fee is the section fee(s) for each section(s) applied for added to the administrative fee for the number of section(s) applied for.			
(a)	Section fees:			
(i)	Auditing and attestation	\$(+159.25))	<u>187.00</u>	
(ii)	Financial accounting and reporting	\$(+148.00))	<u>175.44</u>	
(iii)	Regulation	\$(+125.50))	<u>152.33</u>	
(iv)	Business environment and concepts	\$(+114.25))	<u>140.78</u>	
(b)	Administrative fees:			
		1/1/04 -	After	
		12/31/06	1/1/07	
(i)	First-time candidate - Four sections	\$124.50	\$132.95	
(ii)	First-time candidate - Three sections	\$111.00	\$119.10	
(iii)	First-time candidate - Two sections	\$97.00	\$104.70	
(iv)	First-time candidate - One section	\$83.00	\$90.30	
(v)	Reexam candidate - Four sections	\$122.50	\$130.75	
(vi)	Reexam candidate - Three sections	\$104.00	\$111.40	
(vii)	Reexam candidate - Two sections	\$85.00	\$91.50	
(viii)	Reexam candidate - One section	\$66.00	\$71.60	

National Association of State Boards of Accountancy candidate data base investigation fee for exam applications submitted without the applicant's Social Security number	\$70	\$70
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Note: The board may waive late filing fees for individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.