



**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: 4/17/98

(2) Purpose:

WAC 4-25-550 requires Certified Public Accountants (CPAs) and CPA firms to notify the agency of any change in address. With a current address on file, the agency is able to contact the CPA and the CPA firm for regulatory purposes.

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

Repealed:

Amended: WAC 4-25-550 Do I need to notify the board if I change my address?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055

Other authority:

**PERMANENT RULE ONLY (including EXPEDITED ADOPTION):**

Adopted under notice filed as WSR 98-01-227 on 12/24/97 (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) \_\_\_\_\_ \*

\*(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) \_\_\_\_\_

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

MAY 27 1998

TIME 2:26 PM

WSR 98-12-023

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

May 27, 1998

**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:**

<b>Federal statute:</b>	New _____	Amended _____	Repealed _____
<b>Federal rules or standards:</b>	New _____	Amended _____	Repealed _____
<b>Recently enacted state statutes:</b>	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:**

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	New _____	Amended _____	Repealed _____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	New _____	Amended _____	Repealed _____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	Repealed _____

AMENDATORY SECTION (Amending WSR 93-12-073, filed 5/27/93, effective 7/1/93)

**WAC 4-25-550** (~~(Address changes.)~~) Do I need to notify the board if I change my address? (~~(Each licensee shall)~~) All CPAs and CPA firms must notify the board **in writing** within thirty days of any change of address.