



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: 12/18/98

(2) Purpose:

To amend the fees the Board charges to take the Certified Public Accountant (CPA) examination and for dishonored checks

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

Repealed:

Amended: WAC 4-25-530 Fees

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055; 18.04.065, and 18.04.195(b)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 98-22-066 on 11/3/98 (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

Emergency Rules

or Expedited Rule Making

- 31 days after filing
- Other (specify) 5/7/99*

- Immediately
- Later (specify) _____

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

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

12/21/98

CODE REVISER USE ONLY

STATE OF WASHINGTON
FILED

12-07

44-62009

ALL P.M.

(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Federal statute:	New _____	Amended _____	Repealed _____
Federal rules or standards:	New _____	Amended _____	Repealed _____
Recently enacted state statutes:	New _____	Amended _____	Repealed _____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 1 Repealed _____

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

New _____ Amended _____ Repealed _____

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

New _____ Amended _____ 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 96-12-060, filed 5/31/96, effective 7/1/96)

WAC 4-25-530 Fees. (~~Commencing July 1, 1996,~~) The board shall charge the following fees:

(1) CPA examination applications:	
(a) First-time	\$ ((200)) 230
(b) Reexamination, four sections	\$ ((180)) 205
((c)) Reexamination, three sections	\$ 155
((d)) Reexamination, two sections	\$ ((135)) 155
((e)) Reexamination, one section	\$ ((120)) 140
((f)) Administration of examination for (c) out-of-state applicants	\$ ((75)) 90
(2) Application for certificate	\$ 50
(3) Application for certificate by reciprocity from other jurisdictions	\$ 150
(4) Biennial license to practice public accounting, includes certificate renewal fee	\$ 80
(5) Biennial certificate renewal	\$ 25
(6) Biennial firm license:	
(a) Sole proprietorships (with one or more employees)	\$ 60
(b) Partnerships and limited liability partnerships	\$ 60
(c) P.S. corporations and limited liability companies	\$ 60
(d) Amendment to firm license	\$ 10
(7) Copies of records, per page	\$0.10
(8) Printed listing of CPAs, CPA firms, CPA exam candidates, set up charge plus \$.01/record	\$ 50
(9) Computer diskette listing of CPAs, CPA firms, CPA exam candidates	\$ 50
(10) Applications for reinstatement	\$ 25
(11) Replacement CPA certificates	\$ 25
(12) Quality assurance review program per financial statement report review (includes monitoring reviews for up to two years)	\$ 225
(13) Late or incomplete individual or firm renewal application, per month or part thereof, to a maximum of \$200 per application	\$ 25
(14) Dishonored check fee (including, but not limited to, insufficient	

funds or closed accounts) (25)
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Note: The board may waive late filing fees for good cause.