



**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:** July 30, 1999

**(2) Purpose:**

To prescribe the procedure applicants must follow to register and maintain offices established for the practice of public accounting in the state of Washington; To conform the rule to the amendments to 18.04 RCW by the 1999 Legislature

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

**Repealed:**

**Amended:** WAC 4-25-750

**Suspended:**

**(4) Statutory authority for adoption:** RCW 18.04.055(8), 18.04.205(3)

**Other authority:**

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

Adopted under notice filed as WSR 99-13-065 on June 11, 1999 (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) 1/1/2000\*

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

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**NAME (TYPE OR PRINT)**

Dana M. McInturff, CPA

**SIGNATURE**

**TITLE**

Executive Director

**DATE**

08/23/99

(COMPLETE REVERSE SIDE)

AMENDATORY SECTION (Amending WSR 96-12-061, filed 5/31/96, effective 7/1/96)

**WAC 4-25-750 Firm license.** (1) A licensee may only practice public accountancy in a CPA firm organized as:

- (a) A proprietorship;
- (b) A partnership;
- (c) A professional corporation;
- (d) A limited liability company;
- (e) A limited liability partnership; or
- (f) Some other form of legal entity authorized by statute for use by a CPA firm.

(2) A CPA firm shall apply to the board for a license to practice public accountancy within ninety days of formation. A CPA firm shall apply for renewal of its license no later than sixty days prior to expiration of the firm's current license. The board will not accept a firm license renewal application unless it is accompanied by all applicable renewal and late filing fees.

- (3) An application for a firm license shall include the:
- (a) Firm name;
  - (b) Addresses and telephone numbers of the main office and any branch offices of the firm;
  - (c) Name of the manager of each branch office;
  - (d) Owners' names and the states in which they hold CPA licenses;

(e) Names of corporate directors, limited liability company managers, and all firm officers; and

(f) Type of legal organization under which the firm operates (such as, general partnership or limited liability company).

(4) Firm licenses expire on June 30 of the (~~second~~) third year after the board issues a firm's initial license and on June 30 of each (~~second~~) third year after the initial license expires.

(5) A CPA firm shall file with the board a written notification of any of the following events within ninety days after its occurrence:

- (a) Formation or dissolution of a CPA firm;
- (b) Admission of an owner;
- (c) Retirement or death of an owner;
- (d) Any change in the name of the firm;
- (e) Change in the management of any branch office;
- (f) Opening, closing, or relocating of a branch office; and
- (g) The occurrence of any event that would cause the firm to be in violation of the provisions of the act or these rules.

A change in the legal form of a firm constitutes a new firm. Accordingly the new firm shall within ninety days of the change file an application for a firm license and pay the applicable fee.