

Title 4 WAC

ACCOUNTANCY, BOARD OF

Chapters 4-30

General provisions.

DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

Chapter 4-04 GENERAL PROVISIONS

4-04-010	Construction of "date of passage of the act." [Regulation 04.010, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-020	Use of titles relating to accountancy. [Regulation 04.020, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-030	Annual notice to renew an annual permit. [Regulation 04.030, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-040	Registration limited to individuals and partnerships—Assumed name prohibited. [Regulation 04.040, effective 2/5/60.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.-070.
4-04-050	Temporary practice by out-of-state accountants. [Regulation 04.110, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-060	Resident manager of public accounting office. [Regulation 04.130, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-070	Professional service corporations—Notification requirements. [Order PL-116, § 4-04-070, filed 12/14/71.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-080	Professional service corporations designation. [Order PL-116, § 4-04-080, filed 12/14/71.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-170	Educational and experience requirements. [Order 234, § 4-04-170, filed 12/17/75; Order, § 4-04-170, filed 7/15/69.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-180	Reexamination requirements. [Order PL-188, § 4-04-180, filed 5/8/75; Order, § 4-04-180, filed 7/15/69.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-190	Time of examination. [Statutory Authority: RCW 18.04.070. WSR 80-05-033 (Order PL-341), § 4-04-190, filed 4/15/80; Order, § 4-04-190, filed 7/15/69.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-200	Fees for CPA examination. [Order PL-230, § 4-04-200, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-210	Fees for permit to practice accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-04-210, filed 5/15/79; Order PL-230, § 4-04-210, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-220	Fee for registration as CPA partnership or PS. [Order PL-230, § 4-04-220, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-230	Annual license fee for CPA partnership or PS. [Order PL-230, § 4-04-230, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-04-240	Annual fee for LPA license. [Order PL-230, § 4-04-240, filed 11/17/75.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
4-04-250	Fee for registration of LPA partnership or PS. [Order PL-230, § 4-04-250, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-260	Annual license fee for LPA partnership or PS. [Order PL-230, § 4-04-260, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-270	Annual fee for PA license. [Order PL-230, § 4-04-270, filed 11/17/75.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.-070.
4-04-280	Fee for registration of PA partnership or PS. [Order PL-230, § 4-04-280, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-290	Annual license fee for public accountant partnerships or PS. [Order PL-230, § 4-04-290, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-300	Educational requirements. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-04-300, filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-04-310	License requirements for public accounting partnerships or professional service corporations. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-04-310, filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

Chapter 4-08 PRACTICE AND PROCEDURE

4-08-010	Appearance and practice before agency—Who may appear. [Regulation 08.010, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-030	Appearance and practice before agency—Solicitation of business unethical. [Regulation 08.030, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
4-08-040	Appearance and practice before agency—Standards of ethical conduct. [Regulation 08.040, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-050	Appearance and practice before agency—Appearance by former employee of board or former member of attorney general's staff. [Regulation 08.050, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
4-08-060	Appearance and practice before agency—Former employee as expert witness. [Regulation 08.060, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
4-08-070	Computation of time. [Regulation 08.070, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
4-08-080	Notice and opportunity for hearing in contested cases. [Regulation 08.080, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-090	Service of process—By whom served. [Regulation 08.090, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

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4-08-100	Service of process—Upon whom served. [Regulation 08.100, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-300	Depositions and interrogatories in contested cases—Signing attestation and return. [Regulation 08.300, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-110	Service of process—Service upon parties. [Regulation 08.110, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-310	Depositions and interrogatories in contested cases—Use and effect. [Regulation 08.310, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-120	Service of process—Method of service. [Regulation 08.120, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-320	Depositions and interrogatories in contested cases—Fees of officers and deponents. [Regulation 08.320, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-130	Service of process—When service complete. [Regulation 08.130, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-330	Depositions upon interrogatories—Submission of interrogatories. [Regulation 08.330, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-140	Service of process—Filing with agency. [Regulation 08.140, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-340	Depositions upon interrogatories—Interrogation. [Regulation 08.340, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-150	Subpoenas, where provided by law—Form. [Regulation 08.150, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-350	Depositions upon interrogatories—Attestation and return. [Regulation 08.350, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-160	Subpoenas, where provided by law—Issuance to parties. [Regulation 08.160, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-360	Depositions upon interrogatories—Provisions of the deposition rule. [Regulation 08.360, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-170	Subpoenas, where provided by law—Service. [Regulation 08.170, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-370	Official notice—Matters of law. [Regulation 08.370, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-180	Subpoenas, where provided by law—Fees. [Regulation 08.180, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-380	Material facts. [Regulation 08.380, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-190	Subpoenas, where provided by law—Proof of service. [Regulation 08.190, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-390	Presumptions. [Regulation 08.390, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-200	Subpoenas, where provided by law—Quashing. [Regulation 08.200, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-400	Stipulations and admissions of record. [Regulation 08.400, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-210	Subpoenas, where provided by law—Enforcement. [Regulation 08.210, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-410	Form and content of decisions in contested cases. [Regulation 08.410, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-220	Subpoenas, where provided by law—Geographical scope. [Regulation 08.220, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-420	Definition of issues before hearing. [Regulation 08.420, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-230	Depositions and interrogatories in contested cases—Right to take. [Regulation 08.230, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-430	Prehearing conferences—Authorized. [Regulation 08.430, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-240	Depositions and interrogatories in contested cases—Scope. [Regulation 08.240, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-440	Prehearing conferences—Record of conference action. [Regulation 08.440, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-250	Depositions and interrogatories in contested cases—Officer before whom taken. [Regulation 08.250, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-450	Submission of documentary evidence in advance. [Regulation 08.450, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-260	Depositions and interrogatories in contested cases—Authorization. [Regulation 08.260, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-460	Excerpts from documentary evidence. [Regulation 08.460, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-270	Depositions and interrogatories in contested cases—Protection of parties and deponents. [Regulation 08.270, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-470	Expert or opinion testimony and testimony based on economic and statistical data—Number and qualifications of witnesses. [Regulation 08.470, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-280	Depositions and interrogatories in contested cases—Oral examination and cross-examination. [Regulation 08.280, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-480	Expert or opinion testimony and testimony based on economic and statistical data—Written sworn statements. [Regulation 08.480, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
4-08-290	Depositions and interrogatories in contested cases—Recordation. [Regulation 08.290, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.	4-08-490	Expert or opinion testimony and testimony based on economic and statistical data—Supporting data. [Regulation 08.490, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

- 4-08-500 Expert or opinion testimony and testimony based on economic and statistical data—Effect of noncompliance with WAC 4-08-470 or 4-08-480. [Regulation 08.500, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-510 Continuances. [Regulation 08.510, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-520 Rules of evidence—Admissibility criteria. [Regulation 08.520, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-530 Tentative admission—Exclusion—Discontinuing cumulative evidence—Objections. [Regulation 08.530, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-540 Petitions for rule making, amendment or repeal—Who may petition. [Regulation 08.540, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-550 Petitions for rule making, amendment or repeal—Requisites. [Regulation 08.550, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Regulation 08.560, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
- 4-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Regulation 08.570, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-580 Declaratory rulings. [Regulation 08.580, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.-055.
- 4-08-590 Forms. [Regulation 08.590, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

Chapter 4-12

QUALIFICATIONS AND EXAMINATION OF CANDIDATES FOR CERTIFIED PUBLIC ACCOUNTANT

- 4-12-010 Examinations, times and places. [Regulation 04.050, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-020 Applications for examinations. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-020, filed 5/15/79; Order PL-116, § 4-12-020, filed 12/14/71; Regulation 04.060, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-030 Examination specified in RCW 18.04.120(5) means examination by the board. [Regulation 04.070, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-040 Construction of RCW 18.04.120 (6)(b) as to graduation from established resident school of business or accounting. [Regulation 04.140, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-050 Construction of RCW 18.04.120 (6)(c) as to equivalent education. [Regulation 04.080, effective 2/5/60.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-12-060 Construction of RCW 18.04.120 as to graduate of college or university. [Regulation 04.100, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-070 Construction of RCW 18.04.170 as to college enrollment. [Regulation 04.120, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-080 Credit for parts of examination passed. [Regulation 04.150, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-090 Giving or receiving aid at examination. [Regulation 04.090, effective 2/5/60.] Repealed by WSR 91-01-057,

- filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-100 Minimum accounting experience. [Order 9, § 4-12-100, filed 8/23/68, effective 9/1/69.] Amended by Order, filed 7/15/69 as § 4-12-160. See WAC 4-12-160.
- 4-12-110 Equivalent examination. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-12-110, filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-160 Minimum accounting experience. [Order, § 4-12-160, filed 7/15/69. Formerly: Order 9, § 4-12-100, filed 8/23/68, effective 9/1/69.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-12-170 Applicants for initial permits to practice public accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-170, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-180 Renewal of permits to practice public accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-180, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-190 Applicants for permits to practice public accounting from other status. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-190, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

Chapter 4-16 RULES OF PROFESSIONAL CONDUCT OF CERTIFIED PUBLIC ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS AND PUBLIC ACCOUNTANTS

- 4-16-010 Preamble. [Rule 04.500, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-015 Integrity and dignity in the profession. [Rule 04.501, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-020 Conformance to laws, rules, and regulations. [Rule 04.502, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-025 Independence. [Rule 04.503, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-030 Confidential relationship. [Rule 04.504, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-035 Contingent fee. [Rule 04.505, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-050 Expressing opinions. [Rule 04.601, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-055 Use of name with estimate of earnings. [Rule 04.602, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-070 Advertising. [Rule 04.701, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-075 Solicitation. [Rule 04.702, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-080 Competitive bidding. [Rule 04.703, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-085 Fee splitting and commissions. [Rule 04.704, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-100 Use of name by others. [Rule 04.801, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-105 Employees' services. [Rule 04.802, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-110 Incompatible occupation. [Rule 04.803, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-115 Simultaneous practice of other occupations. [Rule 04.804, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-125 Encroachment. [Rule 04.901, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-130 Engagements referred by another. [Rule 04.902, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-135 Offers to another's employees. [Rule 04.903, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-200 Definitions. [Order PL 174, § 4-16-200, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.
- 4-16-205 Applicability of rules. [Order PL 174, § 4-16-205, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.
- 4-16-210 Independence—Rule 101. [Order PL 174, § 4-16-210, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-215	Integrity and objectivity—Rule 102. [Order PL 174, § 4-16-215, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.		01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-220	Competence—Rule 201. [Order PL 174, § 4-16-220, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-375	Rule 302—Records. [Order PL-280, § 4-16-375, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-225	Auditing standards—Rule 202. [Order PL 174, § 4-16-225, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-380	Rule 401—Discreditable acts. [Order PL-280, § 4-16-380, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-230	Accounting principles—Rule 203. [Order PL 174, § 4-16-230, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-385	Rule 402—Acting through others. [Order PL-280, § 4-16-385, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-235	Forecasts—Rule 204. [Order PL 174, § 4-16-235, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-390	Rule 403—Advertising. [Order PL-280, § 4-16-390, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-240	Confidential client information—Rule 301. [Order PL 174, § 4-16-240, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-395	Rule 404—Solicitation. [Order PL-280, § 4-16-395, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-245	Contingent fees—Rule 302. [Order PL 174, § 4-16-245, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-400	Rule 405—Form of practice. [Order PL-280, § 4-16-400, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-250	Encroachment—Rule 401. [Order PL 174, § 4-16-250, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-405	Rule 406—Firm names. [Order PL-280, § 4-16-405, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-255	Offers of employment—Rule 402. [Order PL 174, § 4-16-255, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-16-410	Rule 407—Communications. [Order PL-280, § 4-16-410, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-260	Acts discreditable—Rule 501. [Order PL 174, § 4-16-260, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	Chapter 4-20 ACCOUNTANCY CONTINUING EDUCATION RULES	
4-16-265	Solicitation and advertising—Rule 502. [Order PL 174, § 4-16-265, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.		
4-16-270	Commissions—Rule 503. [Order PL 174, § 4-16-270, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-20-010	Citation of rules and purpose. [Order PL-148, § 4-20-010, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-275	Incompatible occupations—Rule 504. [Order PL 174, § 4-16-275, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-20-020	Basic requirements—Amount. [Statutory Authority: RCW 18.04.070. WSR 83-09-049 (Order PL 432), § 4-20-020, filed 4/20/83; WSR 79-06-024 (Order PL 303), § 4-20-020, filed 5/15/79; Order PL-148, § 4-20-020, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-280	Form or practice and name—Rule 505. [Order PL 174, § 4-16-280, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.	4-20-030	Basic requirements—Effective date of requirement. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-20-030, filed 5/15/79; Order 233, § 4-20-030, filed 12/17/75; Order PL-148, § 4-20-030, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-300	Preamble. [Order PL-280, § 4-16-300, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-040	Basic requirements—Exceptions. [Order PL-148, § 4-20-040, filed 9/25/73.] Repealed by Order PL-175, filed 9/24/74. Later promulgation, see WAC 4-20-045.
4-16-310	Definitions. [Order PL-280, § 4-16-310, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-045	Basic requirements—Exceptions. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-20-045, filed 5/15/79; Order PL-175, § 4-20-045, filed 9/24/74. Formerly Order PL-148, WAC 4-20-040, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-320	Rule 101—Independence. [Order PL-280, § 4-16-320, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-100	Qualification of program—Primary consideration. [Order PL-148, § 4-20-100, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-325	Rule 102—Integrity and objectivity. [Order PL-280, § 4-16-325, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-110	Qualification of program—Basic requirements. [Order PL-148, § 4-20-110, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-330	Rule 103—Commissions. [Order PL-280, § 4-16-330, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-120	Qualification of program—Approved by board. [Order PL-148, § 4-20-120, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-335	Rule 104—Contingent fees. [Order PL-280, § 4-16-335, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-130	Qualification of program—Individual study. [Order PL-148, § 4-20-130, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
4-16-340	Rule 105—Incompatible occupations. [Order PL-280, § 4-16-340, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.	4-20-140	Instructor or discussion leader. [Statutory Authority: RCW 18.04.070. WSR 80-05-033 (Order PL-341), § 4-20-140, filed 4/15/80; Order PL-175, § 4-20-140, filed 9/24/74; Order PL-148, § 4-20-140, filed 9/25/73.]
4-16-345	Rule 201—Competence. [Order PL-280, § 4-16-345, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.		
4-16-350	Rule 202—Auditing standards. [Order PL-280, § 4-16-350, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.		
4-16-355	Rule 203—Accounting principles. [Order PL-280, § 4-16-355, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.		
4-16-360	Rule 204—Forecasts. [Order PL-280, § 4-16-360, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.		
4-16-370	Rule 301—Confidential client information. [Order PL-280, § 4-16-370, filed 12/29/77.] Repealed by WSR 91-		

- Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-150 Qualification of program—Published articles and books. [Statutory Authority: RCW 18.04.070 and 18.04.290(2). WSR 82-14-052 (Order PL 401), § 4-20-150, filed 6/30/82; Order PL-148, § 4-20-150, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-200 Controls and reporting—Statement of completion. [Order PL-148, § 4-20-200, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

Chapter 4-24

PUBLIC RECORDS—DISCLOSURE

- 4-24-010 Purpose. [Order 257, § 4-24-010, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-020 Definitions. [Order 257, § 4-24-020, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-021 Definitions. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-021, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-030 Description of central and field organization of the board. [Order 257, § 4-24-030, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-040 Operations and procedures. [Order 257, § 4-24-040, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-041 Operations and procedures. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-041, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-050 Public records available. [Order 257, § 4-24-050, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-060 Public records officer. [Order 257, § 4-24-060, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-070 Office hours. [Order 257, § 4-24-070, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-080 Requests for public records. [Order 257, § 4-24-080, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-090 Copying. [Order 257, § 4-24-090, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-100 Exemptions. [Order 257, § 4-24-100, filed 11/16/76.] Repealed by WSR 91-01-055, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-24-101 Exemptions. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-101, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-110 Review of denials of public requests. [Order 257, § 4-24-110, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-120 Protection of public records. [Order 257, § 4-24-120, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-130 Index of public records available. [Order 257, § 4-24-130, filed 11/16/76.] Repealed by WSR 91-01-055, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-24-131 Index of public records available. [Statutory Authority: RCW 18.04.055. WSR 91-01-055, § 4-24-131, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-131, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-140 Address where requests to be directed. [Order 257, § 4-24-140, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

4-24-150

4-25-010

4-25-020

4-25-030

4-25-040

4-25-060

4-25-080

4-25-100

4-25-120

4-25-130

4-25-140

4-25-141

Adoption of form—Appendix A. [Order 257, § 4-24-150, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

Chapter 4-25 GENERAL PROVISIONS

Preamble. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-010, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

Definitions. [Statutory Authority: RCW 18.04.055(11). WSR 92-20-103, § 4-25-020, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.055. WSR 84-06-021 (Order ACB 107), § 4-25-020, filed 2/29/84. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-020, filed 10/26/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).

Unlawful acts. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-030, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.-055 (1) and (2).

Board meetings, officers, fees. [Statutory Authority: RCW 18.04.055 (1) and (11). WSR 92-20-104, § 4-25-040, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.055(9). WSR 91-24-027, § 4-25-040, filed 11/26/91, effective 12/27/91. Statutory Authority: RCW 18.04.065. WSR 89-19-004 (Order ACB-192), § 4-25-040, filed 9/7/89, effective 10/8/89; WSR 89-03-062 (Order ACB-165), § 4-25-040, filed 1/17/89; WSR 87-19-117 (Order ACB-135), § 4-25-040, filed 9/21/87. Statutory Authority: RCW 18.04.055. WSR 85-24-026 (Order ACB 115), § 4-25-040, filed 11/26/85. Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-040, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

Code of professional conduct. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-060, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.

Commissions, referral fees, and contingent fees. [Statutory Authority: RCW 18.04.055. WSR 93-22-044, § 4-25-080, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-080, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).

Competence and technical standards. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-100, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.

Responsibilities to clients. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-120, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.

Other responsibilities and practices. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-130, filed 10/26/83.] Repealed by WSR 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.

CPA certificate—Education requirements. [Statutory Authority: RCW 18.04.055(9). WSR 91-24-028, § 4-25-140, filed 11/26/91, effective 12/27/91. Statutory Authority: RCW 18.04.005(3) [18.04.055(3)]. WSR 87-04-051 (Order ACB-126), § 4-25-140, filed 2/4/87. Statutory Authority: RCW 18.04.055. WSR 85-11-013 (Order ACB 111), § 4-25-140, filed 5/8/85. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-140, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

CPA exam—Application. [Statutory Authority: RCW 18.04.055 (1) and (11). WSR 92-20-105, § 4-25-141, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.105. WSR 87-15-072 (Order ACB 134), § 4-25-141, filed 7/17/87. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-141, filed 10/26/83.] Repealed by WSR 93-12-064, filed

	5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.	4-25-300	Enforcement procedures—Investigations. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-300, filed 10/10/83.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
4-25-142	CPA exam—Policy on cheating. [Statutory Authority: RCW 18.04.055(9). WSR 88-05-015 (Order ACB-145), § 4-25-142, filed 2/11/88.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.	4-25-320	Enforcement procedures—Hearings by the board. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-320, filed 10/10/83.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
4-25-180	Permits to practice—Individual. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-180, filed 10/26/83.] Repealed by WSR 89-03-062 (Order ACB-165), filed 1/17/89.	4-25-360	Reinstatement. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-360, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
4-25-181	Experience. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-181, filed 10/26/83.] Repealed by WSR 88-06-021 (Order ACB-146), filed 2/25/88. Statutory Authority: RCW 18.04.215 (1)(a).	4-25-400	What is the authority for and the purpose of the board's rules? [Statutory Authority: RCW 18.04.055. WSR 08-18-016, § 4-25-400, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-400, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-400, filed 10/30/01, effective 12/1/01; WSR 00-11-067, § 4-25-400, filed 5/15/00, effective 6/30/00; WSR 93-12-063, § 4-25-400, filed 5/27/93, effective 7/1/93.] Decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055. Recodified as § 4-30-020.
4-25-182	Continuing professional education. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-182, filed 10/26/83.] Repealed by WSR 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.	4-25-410	Definitions. [Statutory Authority: RCW 18.04.055, 18.04.025. WSR 08-18-016, § 4-25-410, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055. WSR 05-01-137, § 4-25-410, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-410, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.-055(16). WSR 02-04-064, § 4-25-410, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.-055(11). WSR 01-11-124, § 4-25-410, filed 5/22/01, effective 6/30/01; WSR 98-12-020, § 4-25-410, filed 5/27/98, effective 6/27/98; WSR 94-23-071, § 4-25-410, filed 11/15/94, effective 12/16/94.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.025, 18.04.350. Recodified as § 4-30-010.
4-25-183	Program standards. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-183, filed 10/26/83.] Repealed by WSR 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.	4-25-510	What is the board's meeting schedule and how are officers elected? [Statutory Authority: RCW 18.04.055, 42.30.070. WSR 07-14-034, § 4-25-510, filed 6/26/07, effective 7/27/07; WSR 05-01-137, § 4-25-510, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-510, filed 10/30/01, effective 12/1/01; WSR 00-11-068, § 4-25-510, filed 5/15/00, effective 6/30/00; WSR 99-18-111, § 4-25-510, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055. WSR 93-12-077, § 4-25-510, filed 5/27/93, effective 7/1/93.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.30.-070. Recodified as § 4-30-022.
4-25-185	Continuing professional education. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-185, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.	4-25-511	Confidential information. [Statutory Authority: RCW 18.04.055. WSR 93-12-076, § 4-25-511, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-02-008, filed 12/24/98, effective 1/24/99. Statutory Authority: RCW 18.04.055.
4-25-186	Program standards. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-186, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.	4-25-520	What public records does the board maintain? [Statutory Authority: RCW 18.04.055, 42.56.070. WSR 08-18-016, § 4-25-520, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055 and 42.17.260. WSR 02-04-064, § 4-25-520, filed 1/31/02, effective 3/15/02; WSR 01-11-125, § 4-25-520, filed 5/22/01, effective 6/30/01; WSR 98-12-021, § 4-25-520, filed 5/27/98, effective 6/27/98. Statutory Authority: Chapter 42.17 RCW. WSR 93-14-050, § 4-25-520, filed 6/29/93, effective 7/30/93.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.56.070. Recodified as § 4-30-024.
4-25-187	Reports. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-187, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.	4-25-521	How can I contact the board? [Statutory Authority: RCW 18.04.055, 42.56.040. WSR 08-18-016, § 4-25-521, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055 and 42.17.250. WSR 01-11-126, § 4-25-521, filed 5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055(1). WSR 94-02-068, § 4-25-521, filed 1/4/94, effective 2/4/94.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.56.-040. Recodified as § 4-30-026.
4-25-188	Program sponsor agreements. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-188, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.	4-25-522	Operations and procedures. [Statutory Authority: RCW 18.04.055(1). WSR 94-02-068, § 4-25-522, filed 1/4/94, effective 2/4/94.] Repealed by WSR 00-11-069, filed
4-25-190	Experience. [Statutory Authority: RCW 18.04.055(9) and 18.04.215(a). WSR 91-21-005, § 4-25-190, filed 10/3/91, effective 11/3/91. Statutory Authority: RCW 18.04.215 (1)(a). WSR 88-06-021 (Order ACB-146), § 4-25-190, filed 2/25/88.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.		
4-25-191	Licenses to practice—Certificates—Individual. [Statutory Authority: RCW 18.04.215. WSR 89-03-062 (Order ACB-165), § 4-25-191, filed 1/17/89.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.		
4-25-220	Permits to practice—Firms. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-220, filed 10/10/83.] Repealed by WSR 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.		
4-25-260	Temporary permits. [Statutory Authority: RCW 18.04.-070. WSR 83-21-030 (Order ACB 104), § 4-25-260, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.		
4-25-270	Enforcement actions against licensees. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-270, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).		
4-25-280	Quality assurance review program. [Statutory Authority: RCW 18.04.055(7). WSR 87-03-040 (Order ACB-128), § 4-25-280, filed 1/16/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.		

	5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055.		4-25-610, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-610, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-610, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-610, filed 10/28/93, effective 11/28/93.] Repealed by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2).
4-25-530	Fees. [Statutory Authority: RCW 18.04.065, 18.04.105 (2) and (3). WSR 09-24-055, § 4-25-530, filed 11/24/09, effective 12/25/09. Statutory Authority: RCW 18.04-065, 18.04.105(3). WSR 09-10-019, § 4-25-530, filed 4/27/09, effective 8/1/09; WSR 08-14-152 and 08-15-018, § 4-25-530, filed 7/1/08 and 7/8/08, effective 8/1/08 and 8/8/08; WSR 07-14-035, § 4-25-530, filed 6/26/07, effective 8/1/07; WSR 06-14-030, § 4-25-530, filed 6/27/06, effective 8/1/06; WSR 05-10-046, § 4-25-530, filed 4/29/05, effective 6/2/05. Statutory Authority: RCW 18.04.065, 18.04.105(3), 18.04.205. WSR 05-01-136, § 4-25-530, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.065, [18.04.]105(3), [18.04.]195(7), [18.04.]205(4), [18.04.]215(8), [18.04.]350 (2)(a), and 42.17.260(8). WSR 04-01-076, § 4-25-530, filed 12/15/03, effective 1/15/04. Statutory Authority: RCW 18.04.055, [18.04.]065, [18.04.]105 (1)(e) and (3). WSR 02-22-083, § 4-25-530, filed 11/5/02, effective 12/31/02. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(3), 18.04.195(7), 18.04.205(4), 18.04.215(8), and 18.04.350(2). WSR 01-22-036, § 4-25-530, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(7), 18.04.195(6) and 18.04.205(4). WSR 99-18-112, § 4-25-530, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(b). WSR 99-02-009, § 4-25-530, filed 12/24/98, effective 5/7/99. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(6). WSR 96-12-060, § 4-25-530, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-12-075, § 4-25-530, filed 5/27/93, effective 7/1/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105 (1)(e), (3), and (4)(e), 18.04.195(10), 18.04.205(4), 18.04.215 (3), (4), and (8), 42.56.120. Recodified as § 4-30-038.	4-25-620	What are the requirements concerning integrity and objectivity? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-620, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-620, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-620, filed 1/31/02, effective 3/15/02; WSR 98-12-048, § 4-25-620, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-620, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-040.
		4-25-622	When is independence required? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-622, filed 8/25/08, effective 9/25/08; WSR 03-24-034, § 4-25-622, filed 11/25/03, effective 12/31/03; WSR 98-12-049, § 4-25-622, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-622, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-042.
		4-25-625	Commissions and referral fees. [Statutory Authority: RCW 18.04.055. WSR 94-23-069, § 4-25-625, filed 11/15/94, effective 12/16/94.] Repealed by WSR 98-12-056, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055(2).
		4-25-626	What restrictions govern commissions, referral, and contingent fees? [Statutory Authority: RCW 18.04.-055(2). WSR 08-18-016, § 4-25-626, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-626, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-626, filed 1/31/02, effective 3/15/02; WSR 01-03-012, § 4-25-626, filed 1/5/01, effective 2/5/01; WSR 98-12-055, § 4-25-626, filed 5/29/98, effective 6/29/98.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-044.
4-25-540	What rules govern the proceedings before the board? [Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. WSR 08-18-016, § 4-25-540, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-540, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-540, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(1) and 34.05.482. WSR 00-11-070, § 4-25-540, filed 5/15/00, effective 6/30/00; WSR 98-12-022, § 4-25-540, filed 5/27/98, effective 6/27/98. Statutory Authority: RCW 18.04.055. WSR 93-12-074, § 4-25-540, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. Recodified as § 4-30-028.	4-25-627	Contingent fees. [Statutory Authority: RCW 18.04.055. WSR 94-23-069, § 4-25-627, filed 11/15/94, effective 12/16/94.] Repealed by WSR 98-12-056, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.-055(2).
4-25-550	Do I need to notify the board if I change my address? [Statutory Authority: RCW 18.04.055(16). WSR 08-18-016, § 4-25-550, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-550, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-550, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-023, § 4-25-550, filed 5/27/98, effective 6/27/98; WSR 93-12-073, § 4-25-550, filed 5/27/93, effective 7/1/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16). Recodified as § 4-30-032.	4-25-630	What are the requirements concerning competence? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-630, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-630, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-630, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-630, filed 10/28/93, effective 11/28/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-046.
4-25-551	Must I respond to inquiries from the board? [Statutory Authority: RCW 18.04.055(16). WSR 08-18-016, § 4-25-551, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-551, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-551, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-047, § 4-25-551, filed 5/29/98, effective 6/29/98; WSR 93-12-072, § 4-25-551, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16). Recodified as § 4-30-034.	4-25-631	Compliance is required with which rules, regulations and professional standards? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-631, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-631, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-631, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 (2) and (6). WSR 00-11-071, § 4-25-631, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(6). WSR 98-12-050, § 4-25-631, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-631, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-048.
4-25-600	Rules of professional conduct—Preamble. [Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-600, filed 10/28/93, effective 11/28/93.] Repealed by WSR 01-22-036, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055(2).	4-25-640	What are the requirements concerning records and clients confidential information? [Statutory Authority: RCW 18.04.055(2), 18.04.390 (4)(b), 18.04.405(1). WSR 08-18-016, § 4-25-640, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-640, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-640, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW
4-25-610	Which rules govern the conduct of CPAs, CPA-Inactive certificate holders, CPA firms, and firm owners? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, §		

	18.04.055(2). WSR 02-22-082, § 4-25-640, filed 11/5/02, effective 12/31/02. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-640, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 11-06-062, filed 3/2/11, effective 4/2/11. Statutory Authority: RCW 18.04.055(2), 18.04.390 (4)(b), and 18.04.405(1). Recodified as § 4-30-050.		5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055. WSR 93-12-069, § 4-25-721, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.105(2). Recodified as § 4-30-064.
4-25-650	What acts are considered discreditable? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-650, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-650, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-650, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 93-22-090, § 4-25-650, filed 11/2/93, effective 12/3/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-052.	4-25-722	CPA examination—Content. [Statutory Authority: RCW 18.04.055 and 18.04.105. WSR 96-12-062, § 4-25-722, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-22-047, § 4-25-722, filed 10/28/93, effective 11/28/93.] Repealed by WSR 01-11-128, filed 5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055(11).
4-25-660	What are the limitations on advertising and other forms of solicitation? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-660, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-660, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-660, filed 1/31/02, effective 3/15/02; WSR 00-11-072, § 4-25-660, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055. WSR 93-22-090, § 4-25-660, filed 11/2/93, effective 12/3/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-054.	4-25-730	What are the experience requirements in order to obtain a CPA license? [Statutory Authority: RCW 18.04.055(11) [18.04.055(11)] and 18.04.105 (1)(d). WSR 05-01-137, § 4-25-730, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.055(11) and 18.04.105 (1)(d). WSR 02-04-064, § 4-25-730, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.215. WSR 01-03-011, § 4-25-730, filed 1/5/01, effective 6/30/01. Statutory Authority: RCW 18.04.055 and 18.04.215 (1)(a). WSR 99-18-113, § 4-25-730, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055. WSR 93-12-068, § 4-25-730, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(11), 18.04.105 (1)(d). Recodified as § 4-30-070.
4-25-661	What are the limitations regarding individual and firm names? [Statutory Authority: RCW 18.04.055(4), (8) and 18.04.345(5). WSR 05-01-137, § 4-25-661, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.055(8). WSR 01-22-036, § 4-25-661, filed 10/30/01, effective 12/1/01; WSR 00-11-073, § 4-25-661, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-661, filed 10/28/93, effective 11/28/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Recodified as § 4-30-056.	4-25-735	How does a CPA-Inactive certificate holder apply for licensure? [Statutory Authority: RCW 18.04.055(12), 18.04.105(4). WSR 08-18-016, § 4-25-735, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-735, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-735, filed 1/31/02, effective 3/15/02.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(12), 18.04.105(4). Recodified as § 4-30-082.
4-25-670	What enforcement actions must be reported to the board? [Statutory Authority: RCW 18.04.195 (13)(b), 18.04.215 (9)(b). WSR 08-18-016, § 4-25-670, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.195 (10)(b) and 18.04.215 (9)(b). WSR 05-01-137, § 4-25-670, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-670, filed 11/25/03, effective 12/31/03.] Amended and decodified by WSR 11-06-062, filed 3/2/11, effective 4/2/11. Statutory Authority: RCW 18.04.195 (13)(b) and 18.04.215 (9)(b). Recodified as § 4-30-036.	4-25-740	CPA certificate and license. [Statutory Authority: RCW 18.04.215. WSR 93-12-067, § 4-25-740, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-18-114, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.105.
4-25-710	What are the education requirements to qualify to apply for the CPA examination? [Statutory Authority: RCW 18.04.055(5) and 18.04.105(1). WSR 05-01-137, § 4-25-710, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-710, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(5). WSR 95-20-065, § 4-25-710, filed 10/3/95, effective 11/3/95; WSR 93-12-071, § 4-25-710, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(5), 18.04.105(1). Recodified as § 4-30-060.	4-25-745	How do I apply for an initial individual CPA license? [Statutory Authority: RCW 18.04.055, 18.04.105(1), 18.04.215(1). WSR 08-18-016, § 4-25-745, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-745, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-745, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055, 18.04.105 and 18.04.215. WSR 99-18-115, § 4-25-745, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.105(1), 18.04.215(1). Recodified as § 4-30-080.
4-25-720	How do I apply to take the CPA examination? [Statutory Authority: RCW 18.04.105(2). WSR 05-01-137, § 4-25-720, filed 12/16/04, effective 1/31/05; WSR 03-17-041, § 4-25-720, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055(5) and 18.04.105(2). WSR 02-04-064, § 4-25-720, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 93-12-070, § 4-25-720, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.105(2). Recodified as § 4-30-062.	4-25-746	How do I apply for a Washington state CPA license if I hold a valid CPA license in another state? [Statutory Authority: RCW 18.04.180, 18.04.215(6). WSR 08-18-016, § 4-25-746, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-746, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-746, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055, 18.04.180 and 18.04.215(3). WSR 99-18-116, § 4-25-746, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.180, 18.04.215(6). Recodified as § 4-30-092.
4-25-721	What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs? [Statutory Authority: RCW 18.04.105(2). WSR 05-01-137, § 4-25-721, filed 12/16/04, effective 1/31/05; WSR 03-17-042, § 4-25-721, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055. WSR 02-04-064, § 4-25-721, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11). WSR 01-11-127, § 4-25-721, filed	4-25-747	Must an out-of-state individual holding a license from another state apply and obtain a Washington state license to hold out and practice in Washington state? [Statutory Authority: RCW 18.04.350 (2), (3), (4), (5). WSR 08-18-016, § 4-25-747, filed 8/25/08, effective 9/25/08.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.350 (2), (3), (4), (5). Recodified as § 4-30-090.
		4-25-750	What are the CPA firm licensing requirements? [Statutory Authority: RCW 18.04.055(8), 18.04.195, 18.04.205. WSR 08-18-016, § 4-25-750, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-750, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-750, filed 11/25/03, effective 12/31/03; WSR 02-04-064, § 4-25-750, filed 1/31/02, effective 3/15/02; WSR 00-11-074, § 4-25-750, filed 5/15/00, effective 6/30/00.

	Statutory Authority: RCW 18.04.055(8) and 18.04.-205(3). WSR 99-18-117, § 4-25-750, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055(3), 18.04.205(3) and 18.04.195. WSR 96-12-061, § 4-25-750, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055, WSR 93-22-089, § 4-25-750, filed 11/2/93, effective 12/3/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(8), 18.04.195, 18.04.205. Recodified as § 4-30-110.		Statutory Authority: RCW 18.04.183, 18.04.215(2). Recodified as § 4-30-104.
4-25-752	How do I initially register to be a resident nonlicensee owner of a licensed firm and with which rules must a nonlicensee firm owner comply? [Statutory Authority: RCW 18.04.055(13), 18.04.195 (11) and (12). WSR 08-18-016, § 4-25-752, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055(13) and 18.04.-195(8). WSR 02-04-064, § 4-25-752, filed 1/31/02, effective 3/15/02.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(13), 18.04.195 (11) and (12). Recodified as § 4-30-116.	4-25-790	How do I renew my individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-790, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-790, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.105 and 18.04.215. WSR 99-18-120, § 4-25-790, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-094.
4-25-753	Must a firm holding a license from another state apply and obtain a Washington state license to hold out and practice in Washington state? [Statutory Authority: RCW 18.04.055(8), 18.04.195. WSR 08-18-016, § 4-25-753, filed 8/25/08, effective 9/25/08.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(8), 18.04.195. Recodified as § 4-30-112.	4-25-791	I am a CPA-Inactive certificate holder—Prior to July 1, 2001, I held a license—How do I apply to return to my previous status as a licensee? [Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-791, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-791, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-791, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-121, § 4-25-791, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-120.
4-25-755	Temporary permits. [Statutory Authority: RCW 18.04.-055(11). WSR 93-12-066, § 4-25-755, filed 5/27/93, effective 7/1/93.] Repealed by WSR 01-22-036, filed 10/30/01, effective 12/1/01.	4-25-792	How do I reinstate a lapsed individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-792, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-792, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-792, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-122, § 4-25-792, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-124.
4-25-756	I am licensed in another state—How do I notify the board of my intent to enter the state in order to obtain practice privileges in the state of Washington? [Statutory Authority: RCW 18.04.350(6). WSR 05-01-135, § 4-25-756, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.350(2). WSR 02-04-064, § 4-25-756, filed 1/31/02, effective 3/15/02.] Repealed by WSR 08-18-016, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055, 18.04.350(2).	4-25-793	If I retire my license or CPA-Inactive certificate, how do I apply to return to my previous status as a licensee or a CPA-Inactive certificate holder? [Statutory Authority: RCW 18.04.215(7). WSR 09-01-166, § 4-25-793, filed 12/23/08, effective 1/23/09; WSR 05-01-137, § 4-25-793, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-793, filed 1/31/02, effective 3/15/02.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.-215(7). Recodified as § 4-30-122.
4-25-760	Reinstating certificates and licenses. [Statutory Authority: RCW 18.04.055(11). WSR 93-12-065, § 4-25-760, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-18-118, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055(11).		How do I reinstate a revoked or suspended license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215(2), 18.04.335. WSR 09-01-166, § 4-25-795, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215(2), 18.04.335, and 34.05.220. WSR 05-01-137, § 4-25-795, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-795, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.-055(11), 18.04.335 and 34.05.220. WSR 99-18-123, § 4-25-795, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2), 18.04.335, 34.05.220. Recodified as § 4-30-126.
4-25-780	Reciprocity for accountants from foreign countries. [Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 99-18-119, § 4-25-780, filed 9/1/99, effective 1/1/00; WSR 94-10-039, § 4-25-780, filed 4/29/94, effective 5/30/94.] Repealed by WSR 00-11-075, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(11) and 18.04.183.	4-25-795	Continuing professional education (CPE)—Who must have CPE. [Statutory Authority: RCW 18.04.055(7) and 18.04.215(4). WSR 98-12-051, § 4-25-810, filed 5/29/98, effective 1/1/99. Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-810, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
4-25-781	What are the rules governing reciprocity for accountants from foreign countries? [Statutory Authority: RCW 18.04.183. WSR 01-22-036, § 4-25-781, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-781, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.183. Recodified as § 4-30-100.	4-25-810	Continuing professional education (CPE)—Program standards. [Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-811, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
4-25-782	How do I apply for an initial Washington state license through foreign reciprocity? [Statutory Authority: RCW 18.04.183. WSR 09-01-166, § 4-25-782, filed 12/23/08, effective 1/23/09; WSR 05-01-135, § 4-25-782, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-782, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-782, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.183. Recodified as § 4-30-102.	4-25-811	Continuing professional education (CPE)—Reports. [Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-812, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
4-25-783	How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity? [Statutory Authority: RCW 18.04.183 and 18.04.215(2). WSR 05-01-137, § 4-25-783, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-783, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-783, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10.	4-25-812	Continuing professional education (CPE)—Program sponsor agreements. [Statutory Authority: RCW 18.04.-055. WSR 94-02-072, § 4-25-813, filed 1/4/94, effective
		4-25-813	

	2/4/94.] Repealed by WSR 99-23-050, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055 and 18.04.105.	4-25-930	Does the board authorize the use of any other titles or designations? [Statutory Authority: RCW 18.04.350(9). WSR 02-17-051, § 4-25-930, filed 8/15/02, effective 9/15/02.] Decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.350(13). Recodified as § 4-30-058.
4-25-820	What are the requirements for participating in quality assurance review (QAR)? [Statutory Authority: RCW 18.04.055(9). WSR 08-18-016, § 4-25-820, filed 8/25/08, effective 9/25/08; WSR 07-14-036, § 4-25-820, filed 6/26/07, effective 7/27/07; WSR 05-01-135, § 4-25-820, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-820, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 94-02-071, § 4-25-820, filed 1/4/94, effective 2/4/94.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(9). Recodified as § 4-30-130.		
4-25-830	What are the CPE requirements for individuals? [Statutory Authority: RCW 18.04.055(7) and 18.04.215. WSR 09-17-044, § 4-25-830, filed 8/11/09, effective 9/11/09. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 08-18-016, § 4-25-830, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-830, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-830, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(7), 18.04.104(8), 18.04.215(4). WSR 00-11-077, § 4-25-830, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(7), 18.04.215(4) and 18.04.105(8). WSR 99-23-045, § 4-25-830, filed 11/15/99, effective 1/1/00.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-134.		
4-25-831	What are the program standards for CPE? [Statutory Authority: RCW 18.04.055(7) and 18.04.215. WSR 09-17-044, § 4-25-831, filed 8/11/09, effective 9/11/09. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 05-01-137, § 4-25-831, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-831, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-046, § 4-25-831, filed 11/15/99, effective 1/1/00.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-132.		
4-25-832	How do I report my CPE to the board? [Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 01-22-036, § 4-25-832, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-047, § 4-25-832, filed 11/15/99, effective 1/1/00.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-136.		
4-25-833	What documentation must I retain to support my eligibility for CPE credits? [Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 01-22-036, § 4-25-833, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-048, § 4-25-833, filed 11/15/99, effective 1/1/00.] Decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-138.		
4-25-910	What are the bases for the board to impose discipline? [Statutory Authority: RCW 18.04.055(16), 18.04.195(11)(d), 18.04.295, 18.04.305, 18.04.350(2). WSR 08-18-016, § 4-25-910, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055(16), 18.04.295, and 18.04.305. WSR 05-01-137, § 4-25-910, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-910, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(11), 18.04.295, and 18.04.305. WSR 02-04-064, § 4-25-910, filed 1/31/02, effective 3/15/02; WSR 00-11-078, § 4-25-910, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055 and 18.04.295. WSR 94-23-070, § 4-25-910, filed 11/15/94, effective 12/16/94.] Amended and decoded by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16), 18.04.195(11)(d), 18.04.295, 18.04.305, 18.04.350(2). Recodified as § 4-30-142.		
4-25-920	Hearings by the board. [Statutory Authority: RCW 34.05.220 and 18.04.055. WSR 94-02-069, § 4-25-920, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-02-008, filed 12/24/98, effective 1/24/99. Statutory Authority: RCW 18.04.055.		