

WAC 456-10-210 Appearance and practice before the board. Practice before the board in informal proceedings shall be limited to the following:

- (1) Taxpayers who are natural persons representing themselves;
- (2) Attorneys at law duly qualified and entitled to practice in the courts of the state of Washington;
- (3) Public officials in their official capacity;
- (4) Certified public accountants licensed in the state of Washington;
- (5) A duly authorized director, officer, or full-time employee of an individual firm, association, partnership, or corporation who appears for such firm, association, partnership, or corporation;
- (6) Partners, joint venturers, or trustees representing their respective partnerships, joint venturers, or trusts; and
- (7) Other persons designated by a taxpayer with approval of the board.

[Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-210, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-210, filed 5/2/89.]