

**WAC 456-10-210 Appearance and practice before the board.** Practice before the board in informal proceedings is limited to:

- (1) Taxpayers who are natural persons representing themselves;
- (2) Attorneys at law authorized to practice in the highest court of any state;
- (3) Public officials, county assessors, or their authorized representatives;
- (4) Certified public accountants currently licensed in any state;
- (5) An authorized officer, partner, trustee or full-time employee of an individual firm, association, partnership, or corporation who appears with the permission of such firm, association, partnership, corporation, or trust;
- (6) Other persons designated by a taxpayer and approved by the board.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-210, filed 6/15/22, effective 7/16/22; 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.]