

WAC 4-30-080 Initial individual CPA license requirements. (1)

To qualify to apply for an initial license you must meet the following criteria and requirements:

- (a) Good character requirements of RCW 18.04.105 (1)(a);
- (b) Education requirements of WAC 4-30-060;
- (c) Examination requirements of WAC 4-30-062;
- (d) Experience requirements of WAC 4-30-070;
- (e) Achieve and document a passing grade of ninety percent or better on a course covering the complete content of the AICPA Code of Professional Conduct.

(2) If more than four years have lapsed since you passed the examination, you must meet the CPE requirements of WAC 4-30-134(5) within the thirty-six month period immediately preceding submission of your license application. That CPE must include CPE hours in ethics and regulation meeting the requirements of WAC 4-30-132(7). This regulatory ethics portion of the combined one hundred twenty-hour CPE requirement must be completed within the six month period immediately preceding submission of your license application.

(3) You must provide the required information, documents, and fees to the board either by making application through the board's online application system or on a form provided upon request. You must provide all requested information, documents and fees to the board before the application will be evaluated.

(4) Upon assessment of your qualifications and approval of your application, your licensed status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

(5) Your initial license will expire on June 30 of the third calendar year following initial licensure.

(6) You may not use the title CPA until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

[Statutory Authority: RCW 18.04.055. WSR 20-16-127, § 4-30-080, filed 8/3/20, effective 1/1/21; WSR 20-02-059, § 4-30-080, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 18.04.055 (7), (14), and 18.04.215(5). WSR 13-22-001, § 4-30-080, filed 10/23/13, effective 1/1/14. Statutory Authority: RCW 18.04.055, 18.04.105(1), 18.04.215(1). WSR 10-24-009, amended and recodified as § 4-30-080, filed 11/18/10, effective 12/19/10; 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.]