



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: 4/28/00

(2) Purpose:

To identify what CPA firm names must be approved by the Board and what CPA firm names are prohibited

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

Repealed:

Amended: WAC 4-25-661 What firm names must be approved by the board and what firm names are prohibited?

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055(8)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 00-07-010 on 3/3/00 (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) 6/30/00*

*(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) _____

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

05/08/00

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

MAY 15 2000

TIME 8:04 AM

WSR 00-11-073

(COMPLETE REVERSE SIDE)

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New _____	Amended _____	Repealed _____
Federal rules or standards:	New _____	Amended _____	Repealed _____
Recently enacted state statutes:	New _____	Amended _____	Repealed _____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended 1 Repealed _____

The number of sections adopted on the agency's own initiative:

New _____ Amended 1 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New _____ Amended 1 Repealed _____

The number of sections adopted using:

Negotiated rule making:	New _____	Amended _____	Repealed _____
Pilot rule making:	New _____	Amended _____	Repealed _____
Other alternative rule making:	New _____	Amended <u>1</u>	Repealed _____

AMENDATORY SECTION (Amending WSR 93-22-046, filed 10/28/93, effective 11/28/93)

WAC 4-25-661 (~~(Improper CPA firm names.)~~) What firm names must be approved by the board and what firm names are prohibited? (~~(A firm name is misleading, and thus prohibited if, among other things:)~~)

(1) (~~(The firm name)~~) A firm name that does not consist of the name(s) of one or more present or former owners must be approved in advance by the board as not being deceptive or misleading.

(2) Misleading or deceptive firm names are prohibited. The following are examples of misleading firm names. The board does not intend this listing to be all inclusive. The firm name:

(a) Implies the existence of a corporation when the firm is not a corporation (as by the use of the abbreviations "P.C.," "P.S.," or "Inc. P.S.");

(~~(2) The firm name~~) (b) Implies the existence of a partnership when (~~(there is not a partnership (as in "Smith & Jones, CPA's")~~) one does not exist;

(~~(3) The firm name~~) (c) Includes the name of a person who is neither a present nor a past partner or shareholder of the firm; or

(~~(4) The firm name~~) (d) Includes the (~~(designation)~~) words "and Associates," "& Associates," or "and Assoc.," (~~(("and Company," or "& Co.")~~) when there are not (~~(in fact)~~) at least two owners and/or employees (~~(who hold)~~) holding a valid CPA license (~~(to practice public accounting)~~).

(~~(A fictitious firm name (that is, one not consisting of the names of one or more present or former owners) may not be used by a licensee in the practice of public accounting unless such name has been registered with and approved by the board as not being false or misleading.)~~)