



# RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/22/01)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Rule Making

(1) Date of adoption: December 12, 2003

(2) Purpose: To increase the initial, renewal and reinstatement fee charged to CPA applicants, CPAs, and CPA firms to cover the fiscal costs associated with the implementation of the revisions to chapter 18.04 RCW passed through the 2003 Legislative Session (Substitute House Bill 1211); To increase the fees charged to take the newly computerized uniform certified public accountant (CPA) examination; To reduce the fee the agency charges to provide copies of public records

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

Repealed:  
 Amended: WAC 4-25-530 Fees  
 Suspended:

(4) Statutory authority for adoption: RCW 18.04.065; 105(3); 195(7); 205(4); 215(8); 350(2)(a); and RCW 42.17.260(8)

Other Authority:

**PERMANENT RULE ONLY (Including Expedited Rule Making)**

Adopted under notice filed as WSR 03-22-067 on 11/04/03 (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:

(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**

- 31 days after filing
- Other (specify) \_\_\_\_\_\*

**Emergency Rules**

- Immediately
- Later (specify) \_\_\_\_\_

\*If less than 31 days after filing, specific finding in 5.3 under RCW 34.05.380(3) is required

Name (Type or Print)

Dana M. McInturff, CPA, CFE

Signature

Title

Executive Director

Date

12/12/03

CODE REVISER USE ONLY

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

DEC 15 2003

TIME \_\_\_\_\_  
WSR \_\_\_\_\_ AM/PM

(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:**

<b>Federal statute:</b>	New	_____	Amended	_____	Repealed	_____
<b>Federal rules or standards:</b>	New	_____	Amended	_____	Repealed	_____
<b>Recently enacted state statutes:</b>	New	_____	Amended	<u>1</u>	Repealed	_____

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

	New	_____	Amended	<u>1</u>	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

	New	_____	Amended	<u>1</u>	Repealed	_____
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

	New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted using:**

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

AMENDATORY SECTION (Amending WSR 02-22-083, filed 11/5/02, effective 12/31/02)

**WAC 4-25-530 Fees.** The board shall charge the following fees:

(((1)	CPA examination applications:	
(a)	First-time .....	\$284
(b)	Reexamination, four sections .....	\$259
(c)	Reexamination, two sections .....	\$182
(d)	Reexamination, one section .....	\$154
(e)	Administration of examination for out-of-state applicants .....	\$110
(2)	Initial individual license, practice privilege, individual license through reciprocity, or registration as a resident nonlicensee firm owner .....	\$300
(3)	Renewal of license, certificate, practice privilege, or registration as a resident nonlicensee firm owner .....	\$200
(4)	CPA firm license and renewal fee (sole proprietorships with no employees are exempt)	\$200
(5)	Amendment to firm license .....	\$25
(6)	Copies of records, per page exceeding fifty pages .....	\$0.50
(7)	Printed listing of CPA exam candidates ...	\$75
(8)	Computer diskette listing of licensees, certificateholders, grants of practice privilege, and registered resident nonlicensee firm owners and CPA exam candidates .....	\$75
(9)	Applications for reinstatement of license, practice privilege, certificate, or registration as a resident nonlicensee owner .....	\$450
(10)	Replacement CPA wall document .....	\$50
(11)	Quality assurance review program fee (includes monitoring reviews for up to two years) .....	\$400
(12)	Late fee .....	\$100
(13)	Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) .....	\$35
(14)	Application for certificateholder to convert to a license .....	\$0))

(1) <u>Initial application for individual license, practice privilege, individual license through reciprocity, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner</u> .....	\$330
(2) <u>Renewal of individual license, certificate, practice privilege, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner</u> .....	\$230
(3) <u>Application for certificateholder to convert to a license</u> .....	\$0
(4) <u>Application for reinstatement of license, practice privilege, certificate, or registration as a resident nonlicensee owner</u> .....	\$480
(5) <u>Quality assurance review program fee (includes monitoring reviews for up to two years)</u> .....	\$400
(6) <u>Late fee</u> .....	\$100
(7) <u>Amendment to firm license</u> .....	\$25
(8) <u>Copies of records, per page exceeding fifty pages</u> .....	\$0.15
(9) <u>Printed listing of CPA exam candidates</u> .....	\$75
(10) <u>Computer diskette listing of licensees, certificateholders, grants of practice privilege, and registered resident nonlicensee firm owners; computer diskette of CPA exam candidates; or computer diskette of firms</u> .....	\$75
(11) <u>Replacement CPA wall document</u> .....	\$50
(12) <u>Dishonored check fee (including, but not limited to, insufficient funds or closed accounts)</u> .....	\$35
(13) <u>CPA examination. Exam fees are comprised of section fees plus administrative fees. <b>The total fee is contingent upon which section(s) is/are being applied for and the number of sections being applied for at the same time.</b> The total fee is the section fee(s) for each section(s) applied for added to the administrative fee for the number of section(s) applied for.</u>	
(a) <u>Section fees:</u>	

(i)	<u>Auditing and attestation</u> .....	\$134.50	
(ii)	<u>Financial accounting and reporting</u> .....	\$126.00	
(iii)	<u>Regulation</u> .....	\$109.00	
(iv)	<u>Business environment and concepts</u> .....	\$100.50	
(b)	<u>Administrative fees:</u>	<u>1/1/04 -</u>	<u>After</u>
		<u>12/31/06</u>	<u>1/1/07</u>
(i)	<u>First-time candidate - Four sections</u> .....	\$124.50	\$132.95
(ii)	<u>First-time candidate - Three sections</u> .....	\$111.00	\$119.10
(iii)	<u>First-time candidate - Two sections</u> .....	\$97.00	\$104.70
(iv)	<u>First-time candidate - One section</u> .....	\$83.00	\$90.30
(v)	<u>Reexam candidate - Four sections</u> .....	\$122.50	\$130.75
(vi)	<u>Reexam candidate - Three sections</u> .....	\$104.00	\$111.40
(vii)	<u>Reexam candidate - Two sections</u> .....	\$85.00	\$91.50
(viii)	<u>Reexam candidate - One section</u> .....	\$66.00	\$71.60

Note: The board may waive late filing fees for good cause.