



# RULE-MAKING ORDER

**R-103 (June 2004)**  
(Implements RCW 34.05.360)

Agency: Board of Accountancy

- Permanent Rule  
 Emergency Rule

**Effective date of rule:**

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**Permanent Rules**

**Emergency Rules**

- 31 days after filing.  
 Other (specify) June 2, 2005 (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

- Immediately upon filing.  
 Later (specify) \_\_\_\_\_

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

- Yes  No If Yes, explain:

**Purpose:** To increase the section fees charged to candidates applying to take the Uniform Certified Public Accountant (CPA) examination

**Citation of existing rules affected by this order:**

Repealed:  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

**Statutory authority for adoption:** RCW 18.04.065; RCW 18.04.105(3)

**Other authority :**

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

Adopted under notice filed as WSR 05-06-038 on February 25, 2005 (date).  
 Describe any changes other than editing from proposed to adopted version: None

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: \_\_\_\_\_ phone ( ) \_\_\_\_\_  
 Address: \_\_\_\_\_ fax ( ) \_\_\_\_\_  
 e-mail \_\_\_\_\_

**EMERGENCY RULE ONLY**

Under RCW 34.05.350 the agency for good cause finds:

- 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.  
 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:

**Date adopted:** April 29, 2005

**NAME (TYPE OR PRINT)**  
 Sandra K. Shoemaker, CPA

**SIGNATURE**

**TITLE**  
 Deputy Director

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
 STATE OF WASHINGTON  
 FILED

APR 29 2005

1255

TIME \_\_\_\_\_ PM

WSR 05-10-046

**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	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Federal rules or standards:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Recently enacted state statutes:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

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

New	<u>0</u>	Amended	<u>1</u>	Repealed	<u>0</u>
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**The number of sections adopted in the agency's own initiative:**

New	<u>0</u>	Amended	<u>1</u>	Repealed	<u>0</u>
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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**The number of sections adopted using:**

<b>Negotiated rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Pilot rule making:</b>	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
<b>Other alternative rule making:</b>	New	<u>0</u>	Amended	<u>1</u>	Repealed	<u>0</u>

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

- |   |        |
|---|--------|
| (1) 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 ..... | \$330  |
| (2) Renewal of individual license, CPA-Inactive certificate, practice privilege, CPA firm license (sole proprietorships with no employees are exempt from the fee), or registration as a resident nonlicensee firm owner .....                            | \$230  |
| (3) Application for CPA-Inactive certificateholder to convert to a license .....  | \$0    |
| (4) Application for reinstatement of license, practice privilege, CPA-Inactive certificate, or registration as a resident nonlicensee owner .....   | \$480  |
| (5) Quality assurance review (QAR) program fee (includes monitoring reviews for up to two years)  |        |
| Firm submits reports for review .....   | \$400  |
| Firm submits a peer review report for review .....  | \$60   |
| Firm is exempted from the QAR program because the firm did not issue attest reports .....   | \$0    |
| (6) Late fee .....  | \$100  |
| (7) Amendment to firm license except for a change of firm address (there is no fee for filing a change of address) .....  | \$35   |
| (8) Copies of records, per page exceeding fifty pages .....   | \$0.15 |

(9)	Computer diskette listing of licensees, CPA-Inactive certificateholders, grants of practice privilege, registered resident nonlicensee firm owners, or firms .....			\$75
(10)	Replacement CPA wall document			\$50
(11)	Process transfer of grades .....			\$35
(12)	Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) .....			\$35
(13)	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.			
(a)	Section fees:			
(i)	Auditing and attestation .....	\$(( <del>134.50</del> ))		<u>159.25</u>
(ii)	Financial accounting and reporting .....	\$(( <del>126.00</del> ))		<u>148.00</u>
(iii)	Regulation .....	\$(( <del>109.00</del> ))		<u>125.50</u>
(iv)	Business environment and concepts .....	\$(( <del>100.50</del> ))		<u>114.25</u>
(b)	Administrative fees:		<b>1/1/04 -</b>	<b>After</b>
			<b>12/31/06</b>	<b>1/1/07</b>
(i)	First-time candidate - Four sections .....	\$124.50		\$132.95
(ii)	First-time candidate - Three sections .....	\$111.00		\$119.10
(iii)	First-time candidate - Two sections .....	\$97.00		\$104.70
(iv)	First-time candidate - One section .....	\$83.00		\$90.30
(v)	Reexam candidate - Four sections .....	\$122.50		\$130.75
(vi)	Reexam candidate - Three sections .....	\$104.00		\$111.40
(vii)	Reexam candidate - Two sections .....	\$85.00		\$91.50
(viii)	Reexam candidate - One section .....	\$66.00		\$71.60

National Association of State  
Boards of Accountancy candidate  
data base investigation fee for  
exam applications submitted  
without the applicant's Social  
Security number . . . . . \$70 \$70

Note: The board may waive late filing fees for individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.