



**RULE-MAKING ORDER**  
(RCW 34.05.360)

**CR-103** (10/1/89)

Agency: Board of Accountancy

- Permanent Rule  
 Emergency Rule

(1) Date of adoption: December 5, 1990

(2) Purpose: Repeal superseded chapters of WAC

(3) Citation of existing rules affected by this order:  
Repealed: Chapters 4-04, 4-12, 4-16, 4-20 WAC  
Amended:  
Suspended:

(4) Authority for adoption:  
Statute: RCW 18.04.055  
Other Authority:

(5.1) **PERMANENT RULE ONLY**  
Pursuant to notice filed as WSR 90-21-095 on 10/19/90 (date).  
Describe any changes other than editing from proposed to adopted version:

(5.2) **EMERGENCY RULE ONLY**  
Pursuant to 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:

<b>Permanent Rules</b>	<b>Emergency Rules</b>
<input checked="" type="checkbox"/> 31 days after filing	<input type="checkbox"/> Immediately
<input type="checkbox"/> Other (specify) _____ *	<input type="checkbox"/> Later (specify) _____

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

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

DEC 13 1990

TIME: 4:40 PM  
WSR: 91-01-057

NAME (TYPE OR PRINT)  
Carey L. Rader, CPA  
SIGNATURE  
*Carey L. Rader*  
TITLE  
Chief Executive Officer

DATE  
12/12/90

REPEALER

The following chapter of the Washington Administrative Code is repealed:

- WAC 4-04-010 CONSTRUCTION OF "DATE OF PASSAGE OF THE ACT."  
 WAC 4-04-020 USE OF TITLES RELATING TO ACCOUNTANCY.  
 WAC 4-04-030 ANNUAL NOTICE TO RENEW AN ANNUAL PERMIT.  
 WAC 4-04-050 TEMPORARY PRACTICE BY OUT-OF-STATE ACCOUNTANTS.  
 WAC 4-04-060 RESIDENT MANAGER OF PUBLIC ACCOUNTING OFFICE.  
 WAC 4-04-070 PROFESSIONAL SERVICE CORPORATIONS--NOTIFICATION  
 REQUIREMENTS.  
 WAC 4-04-180 REEXAMINATION REQUIREMENTS.  
 WAC 4-04-190 TIME OF EXAMINATION.  
 WAC 4-04-200 FEES FOR CPA EXAMINATION.  
 WAC 4-04-210 FEES FOR PERMIT TO PRACTICE ACCOUNTING.  
 WAC 4-04-220 FEE FOR REGISTRATION AS CPA PARTNERSHIP OR PS.  
 WAC 4-04-230 ANNUAL LICENSE FEE FOR CPA PARTNERSHIP OR PS.  
 WAC 4-04-250 FEE FOR REGISTRATION OF LPA PARTNERSHIP OR PS.  
 WAC 4-04-260 ANNUAL LICENSE FEE FOR LPA PARTNERSHIP OR PS.  
 WAC 4-04-280 FEE FOR REGISTRATION OF PA PARTNERSHIP OR PS.  
 WAC 4-04-290 ANNUAL LICENSE FEE FOR PUBLIC ACCOUNTANT  
 PARTNERSHIPS OR PS.  
 WAC 4-04-300 EDUCATIONAL REQUIREMENTS.  
 WAC 4-04-310 LICENSE REQUIREMENTS FOR PUBLIC ACCOUNTING  
 PARTNERSHIPS OR PROFESSIONAL SERVICE CORPORATIONS.

REPEALER

The following chapter of the Washington Administrative Code is repealed:

- WAC 4-12-010 EXAMINATIONS, TIMES AND PLACES.
- WAC 4-12-020 APPLICATIONS FOR EXAMINATIONS.
- WAC 4-12-030 EXAMINATION SPECIFIED IN RCW 18.04.120(5) MEANS EXAMINATION BY THE BOARD.
- WAC 4-12-040 CONSTRUCTION OF RCW 18.04.120 (6) (B) AS TO GRADUATION FROM ESTABLISHED RESIDENT SCHOOL OF BUSINESS OR ACCOUNTING.
- WAC 4-12-060 CONSTRUCTION OF RCW 18.04.120 AS TO GRADUATE OF COLLEGE OR UNIVERSITY.
- WAC 4-12-070 CONSTRUCTION OF RCW 18.04.170 AS TO COLLEGE ENROLLMENT.
- WAC 4-12-080 CREDIT FOR PARTS OF EXAMINATION PASSED.
- WAC 4-12-090 GIVING OR RECEIVING AID AT EXAMINATION.
- WAC 4-12-110 EQUIVALENT EXAMINATION.
- WAC 4-12-170 APPLICANTS FOR INITIAL PERMITS TO PRACTICE PUBLIC ACCOUNTING.
- WAC 4-12-180 RENEWAL OF PERMITS TO PRACTICE PUBLIC ACCOUNTING.
- WAC 4-12-190 APPLICANTS FOR PERMITS TO PRACTICE PUBLIC ACCOUNTING FROM OTHER STATUS.

REPEALER

The following chapter of the Washington Administrative Code is repealed:

WAC 4-16-300	PREAMBLE.
WAC 4-16-310	DEFINITIONS.
WAC 4-16-320	RULE 101--INDEPENDENCE.
WAC 4-16-325	RULE 102--INTEGRITY AND OBJECTIVITY.
WAC 4-16-330	RULE 103--COMMISSIONS.
WAC 4-16-335	RULE 104--CONTINGENT FEES.
WAC 4-16-340	RULE 105--INCOMPATIBLE OCCUPATIONS.
WAC 4-16-345	RULE 201--COMPETENCE.
WAC 4-16-350	RULE 202--AUDITING STANDARDS.
WAC 4-16-355	RULE 203--ACCOUNTING PRINCIPLES.
WAC 4-16-360	RULE 204--FORECASTS.
WAC 4-16-370	RULE 301--CONFIDENTIAL CLIENT INFORMATION.
WAC 4-16-375	RULE 302--RECORDS.
WAC 4-16-380	RULE 401--DISCREDITABLE ACTS.
WAC 4-16-385	RULE 402--ACTING THROUGH OTHERS.
WAC 4-16-390	RULE 403--ADVERTISING.
WAC 4-16-395	RULE 404--SOLICITATION.
WAC 4-16-400	RULE 405--FORM OF PRACTICE.
WAC 4-16-405	RULE 406--FIRM NAMES.
WAC 4-16-410	RULE 407--COMMUNICATIONS.

REPEALER

The following chapter of the Washington Administrative Code is repealed:

WAC 4-20-010	CITATION OF RULES AND PURPOSE.
WAC 4-20-020	BASIC REQUIREMENTS--AMOUNT.
WAC 4-20-030	BASIC REQUIREMENTS--EFFECTIVE DATE OF REQUIREMENT.
WAC 4-20-045	BASIC REQUIREMENTS--EXCEPTIONS.
WAC 4-20-100	QUALIFICATION OF PROGRAM--PRIMARY CONSIDERATION.
WAC 4-20-110	QUALIFICATION OF PROGRAM--BASIC REQUIREMENTS.
WAC 4-20-120	QUALIFICATION OF PROGRAM--APPROVED BY BOARD.
WAC 4-20-130	QUALIFICATION OF PROGRAM--INDIVIDUAL STUDY.
WAC 4-20-140	INSTRUCTOR OR DISCUSSION LEADER.
WAC 4-20-150	QUALIFICATION OF PROGRAM--PUBLISHED ARTICLES AND
BOOKS.	
WAC 4-20-200	CONTROLS AND REPORTING--STATEMENT OF COMPLETION.