



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering and changes fees.
(Previous cite WAC 4-25-040)

(3) Citation of existing rules affected by this order: New section: WAC 4-25-530 Fees

- Repealed:
Amended:
Suspended:

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

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 93.08.094 on April 7, 1993 (date).

Describe any changes other than editing from proposed to adopted version: None

(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:

Permanent Rules

Emergency Rules

- 31 days after filing
 Other (specify) 07/01/93*
 Immediately
 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

MAY 27 1993

TIME 4:24
WSR 93-12-075

NAME (TYPE OR PRINT)

Carey L. Rader CPA

SIGNATURE

Carey L. Rader

TITLE Executive Director

DATE 5/21/93

NEW SECTION

WAC 4-25-530 Fees. Commencing July 1, 1993, the board shall charge the following fees:

- (1) CPA examination applications:
 - (a) One or two sections \$ 120
 - (b) Three sections \$ 140
 - (c) Four sections \$ 160
 - (d) Administration of examination for out-of-state applicants, per section \$ 10
- (2) Application for certificate \$ 50
- (3) Application for certificate by reciprocity from other jurisdictions \$ 150
- (4) Biennial license to practice public accounting, includes certificate renewal fee \$ 80
- (5) Biennial certificate renewal \$ 25
- (6) Biennial firm license:
 - (a) Sole proprietorships (with one or more employees) \$ 60
 - (b) Partnerships \$ 60
 - (c) P.S. corporations \$ 60
 - (d) Amendment to firm license \$ 10
- (7) Copies of records, per page \$0.10
- (8) Printed listing of CPAs, CPA firms, CPA exam candidates, \$50 set up charge plus \$.01/record
- (9) Computer diskette listing of CPAs, CPA firms, CPA exam candidates \$ 50
- (10) Applications for reinstatement \$ 25
- (11) Replacement CPA certificates \$ 25
- (12) Quality Assurance Review program per financial statement report review (includes monitoring reviews for up to two years) \$ 225
- (13) Late or incomplete individual or firm renewal application, per month or part thereof, to a maximum of \$200 per application \$ 25

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