



RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/23/95)

Agency: Board of Accountancy	<input checked="" type="checkbox"/> Permanent Rule <input type="checkbox"/> Emergency Rule <input type="checkbox"/> Expedited Repeal
(1) Date of adoption: May 23, 1996	

(2) Purpose: To set fees at a level adequate to pay the costs of administering RCW 18.04

(3) Citation of existing rules affected by this order:
 Repealed:
 Amended: WAC 4-25-530 Fees.
 Suspended:

(4) Statutory authority for adoption: RCW 18.04.055; RCW 18.04.065; RCW 18.04.195(6)
 Other authority:

PERMANENT RULE ONLY
 Adopted under notice filed as WSR 96-09-065 on April 15, 1996 (date).
 Describe any changes other than editing from proposed to adopted version:
 No changes

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 of effectiveness of rule?
 Yes No If Yes, explain:

(6) Effective date of rule:
Permanent Rules **Emergency Rules**
 31 days after filing Immediately
 Other (specify) _____ * 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
 MAY 31 1996
 TIME: 3:52
 WSR 96-12-000 (PM)

NAME (TYPE OR PRINT)
 Garey L. Rader
 SIGNATURE
 [Signature]
 TITLE DATE
 Executive Director 05/30/96

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	Repealed _____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	Repealed _____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	Repealed _____

*(current calendar year)

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

New _____ Amended 0 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 0 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 93-12-075, filed 5/27/93, effective 7/1/93)

WAC 4-25-530 Fees. Commencing July 1, (~~(1993)~~) 1996, 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))~~
 - (a) First-time \$ 200
 - (b) Reexamination, four sections \$ 180
 - (c) Reexamination, three sections \$ 155
 - (d) Reexamination, two sections \$ 135
 - (e) Reexamination, one section \$ 120
 - ~~((d))~~ (f) Administration of examination for out-of-state applicants(~~(, per section)~~) \$ ((40)) 75
- (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 and limited liability partnerships \$ 60
 - (c) P.S. corporations and limited liability companies \$ 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, set up charge plus \$.01/record \$ 50
- (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

(14) Dishonored check fee (including,
but not limited to, insufficient
funds or closed accounts) \$ 25

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