



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/10/97)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Adoption
- Expedited Repeal

(1) Date of adoption: July 30, 1999

(2) Purpose:

To align fees for CPA certificate applications, license fees, certificate renewal fees, and firm license fees with legislation extending the renewal period from a two-year period to a three-year renewal period

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

Repealed:

Amended: WAC 4-25-530

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055, 18.04.065

Other authority: RCW 18.04.105(7), 18.04.195(6), 18.04.205(4)

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-061 on June 11, 1999 (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:

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 or effectiveness of rule?

- Yes
- No

If Yes, explain:

(6) Effective date of rule:

Permanent Rules

or Expedited Rule Making

- 31 days after filing
- Other (specify) 1/1/2000*

*(If less than 31 days after filing specific finding in 5.3 under RCW 34-05.380(3) is required)

Emergency Rules

- Immediately
- Later (specify) _____

NAME (TYPE OR PRINT)

Dana M. McInturff, CPA

SIGNATURE

TITLE

Executive Director

DATE

08/23/99

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

SEP 1 1999

TIME 11:35 AM

WSR 99-18-112 PM

AMENDATORY SECTION (Amending WSR 99-02-009, filed 12/24/98, effective 5/7/99)

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

| | |
|--|------------|
| (1) CPA examination applications: | |
| (a) First-time | \$ 230 |
| (b) Reexamination, four sections | \$ 205 |
| (c) Reexamination, two sections | \$ 155 |
| (d) Reexamination, one section | \$ 140 |
| (e) Administration of examination for out-of-state applicants | \$ 90 |
| (2) Application for certificate | \$ ((50)) |
| | <u>75</u> |
| (3) Application for certificate by reciprocity from other jurisdictions | \$ ((150)) |
| | <u>225</u> |
| (4) ((Biennial)) License to practice public accounting, includes certificate renewal fee | \$ ((80)) |
| | <u>120</u> |
| (5) ((Biennial)) Certificate renewal | \$ ((25)) |
| | <u>40</u> |
| (6) ((Biennial)) Firm license: | |
| (a) Sole proprietorships (with one or more employees) | \$ ((60)) |
| | <u>90</u> |
| (b) Partnerships and limited liability partnerships | \$ ((60)) |
| | <u>90</u> |
| (c) P.S. corporations and limited liability companies | \$ ((60)) |
| | <u>90</u> |
| (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 |

Dishonored check fee (including,
but not limited to, insufficient
funds or closed accounts) \$ 30

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