



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 prescribe the requirements an applicant who holds a certificate/valid license issued by another state must follow in order to apply for a Washington CPA license and/or certificate

(3) Citation of existing rules affected by this order: New section: WAC 4-25-746

Repealed:

Amended:

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055, 18.04.180, 18.04.215(3)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-064 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 11:38 AM

WSR 99-18-116 PM

NEW SECTION

WAC 4-25-746 How do I apply for a Washington state CPA license and/or certificate if I hold a valid CPA certificate, license or permit in another state? Pursuant to RCW 18.04.180 and 18.04.215(3) the board may issue a certificate and/or license if you hold a CPA certificate, license or permit issued by another state. To apply for a Washington state CPA license and/or certificate you must use the application form provided by the board and satisfy CPE requirements in WAC 4-25-830. You need to fully complete the form, have your signature notarized, and submit the form, all applicable fees, and all required documentation to the board's office.

An application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board. When the processing of your application is complete, notification will be mailed to the last address you provided to the board.

Your Washington state CPA license and/or certificate will expire on June 30 of the third calendar year following initial licensure and/or certification.

You may not use the title CPA and you may not hold out as a CPA in public practice until you have filed a complete application with the board. A licensee may only practice public accountancy in a licensed CPA firm meeting the requirements of WAC 4-25-750.