



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 a CPA must follow in order to renew a certificate/license; To provide clear instructions to CPAs renewing their certificate/license; To conform Board rule to the amendments to 18.04 RCW by the 1999 Legislature

(3) Citation of existing rules affected by this order: New section: WAC 4-25-790

Repealed:

Amended:

Suspended:

(4) Statutory authority for adoption: RCW 18.04.105; 18.04.215

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-067 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 11:40 AM

WSR 99-18-120 PM

NEW SECTION

WAC 4-25-790 How do I renew my CPA license and/or certificate? To renew your license and/or certificate you must use the form provided by the board and satisfy CPE requirements in WAC 4-25-830. In January of the year of expiration, a renewal form will be mailed to the last address you provided to the board. Renewal of your license constitutes renewal of your certificate.

To renew your license and/or certificate, you must submit to the board by April 30th of the year of expiration:

- A complete renewal application form including your certification that you have complied with the CPE requirements of WAC 4-25-830 and the supporting documentation requirements of WAC 4-25-833;

- All applicable fees; and
- All required documentation.

A renewal application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board. Upon completion of processing, your license or confirmation of your renewal certificate will be mailed to the last address you provided to the board.

A license and/or certificate renewal expires on June 30 of the third calendar year following the renewal.

Failure to file a complete application for certificate and/or license renewal by April 30 of the year of expiration will result in late fees. The board may waive, reduce, or extend the due date of renewal and/or late fees based on individual hardship.

If you fail to file a complete application for certificate and/or license renewal by June 30 of the year of expiration your license and/or certificate will lapse. If your license and/or certificate has lapsed, you may not use the title CPA or hold out as a CPA in public practice.