



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 requirement a CPA with a certificate maintained under the reasonable cause exemption must follow in order to return to a previous status (licensed or title use certificate)

(3) Citation of existing rules affected by this order: New section: WAC 4-25-791

Repealed:
Amended:
Suspended:

(4) Statutory authority for adoption: RCW 18.04.055(11); 18.04.215(2), (4)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):
Adopted under notice filed as WSR 99-13-068 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:

Permanent Rules or Expedited Rule Making	Emergency Rules
<input type="checkbox"/> 31 days after filing	<input type="checkbox"/> Immediately
<input checked="" type="checkbox"/> Other (specify) 1/1/2000*	<input type="checkbox"/> Later (specify) _____

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

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 99-18-121 PM

NEW SECTION

WAC 4-25-791 If I hold a certificate under the reasonable cause exemption to the CPE requirements, how do I apply to return to my previous status as a licensee or a certificate holder? If you hold a certificate under the reasonable cause exemption, you may not hold out as a CPA in public practice or use the title CPA until your license and/or certificate is returned to its previous status.

To apply to return to your previous status as a licensee or a certificate holder, you must use the form provided by the board and satisfy CPE requirements in WAC 4-25-830. An application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board.

To apply to return to your previous status you must submit to the board:

- A complete application form including your certification, under the penalty of perjury, that you have:

- (1) Not held out in public practice and/or used the title CPA during the time in which you were a certificate holder under the reasonable cause exemption; and

- (2) Met the CPE requirements to return to your previous status in WAC 4-25-830;

- All applicable fees; and

- Other documents or information the board may deem necessary.

Upon approval of your application, your license or notification of certification will be mailed to the last address you provided to the board.