



RULE-MAKING ORDER

(RCW 34.05.360)

CR-103 (7/22/01)

Agency: Board of Accountancy

- Permanent Rule
- Emergency Rule
- Expedited Rule Making

(1) Date of adoption: 10/25/02

(2) Purpose: To remove references to "permits" and "permitholders"; Set the fee for a certificateholder to convert to a licensee; Increase fee for candidates of another state to tke the CPA examination in Washington state; Increase fees for applications to take the CPA examination

(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Repealed: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; .065; .105(1)(e) and (3)

Other Authority:

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 02-17-050 on August 15, 2002 (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:

(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

- 31 days after filing
- Other (specify) 12/31/02*

*(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
10/29/02

CODE REVISER USE ONLY

CODE REVISOR'S OFFICE
STATE OF WASHINGTON

NOV 5 2002

TIME: 9:49

WSR: 02-22-083

(COMPLETE REVERSE SIDE)

**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| Federal statute: | New | Amended | Repealed |
| Federal rules or standards: | New | Amended | Repealed |
| Recently enacted state statutes: | New | Amended | Repealed |

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

| | | | |
|-----|---------|----------|----------|
| New | Amended | <u>1</u> | Repealed |
|-----|---------|----------|----------|

The number of sections adopted in the agency's own initiative:

| | | | |
|-----|---------|----------|----------|
| New | Amended | <u>1</u> | Repealed |
|-----|---------|----------|----------|

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

| | | | |
|-----|---------|--|----------|
| New | Amended | | 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 |

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

- | | | |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|
| (1) | CPA examination applications: | |
| (a) | First-time | \$((264)) <u>284</u> |
| (b) | Reexamination, four sections ... | \$((239)) <u>259</u> |
| (c) | Reexamination, two sections | \$((172)) <u>182</u> |
| (d) | Reexamination, one section | \$((149)) <u>154</u> |
| (e) | Administration of examination for out-of-state applicants | \$((90)) <u>110</u> |
| (2) | ((Application for)) <u>Initial</u> individual license, ((permit to)) practice <u>privilege</u> , individual license through reciprocity, or registration as a resident nonlicensee firm owner | \$300 |
| (3) | Renewal of license, certificate, ((permit to)) practice <u>privilege</u> , or registration as a resident nonlicensee firm owner | \$200 |
| (4) | CPA firm license and renewal fee (sole proprietorships with no employees are exempt) | \$200 |
| (5) | Amendment to firm license | \$25 |
| (6) | Copies of records, per page exceeding fifty pages | \$0.50 |
| (7) | Printed listing of CPA exam candidates | \$75 |
| (8) | Computer diskette listing of licensees, certificateholders, ((permitholders)) <u>grants of practice privilege</u> , and registered resident nonlicensee firm owners and CPA exam candidates | \$75 |
| (9) | Applications for reinstatement of license, ((permit to)) practice <u>privilege</u> , certificate, or registration as a resident nonlicensee owner | \$450 |
| (10) | Replacement CPA ((certificates)) <u>wall document</u> | \$50 |

| | | |
|------|---------------------------------------------------------------------------------------------------|------------|
| (11) | Quality assurance review program fee (includes monitoring reviews for up to two years) | \$400 |
| (12) | Late fee | \$100 |
| (13) | Dishonored check fee (including, but not limited to, insufficient funds or closed accounts) | \$35 |
| (14) | <u>Application for certificateholder to convert to a license</u> | <u>\$0</u> |

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