



**RULE-MAKING ORDER**  
(RCW 34.05.360)

**CR-103** (10/1/89)

Agency: Board of Accountancy	<input checked="" type="checkbox"/> Permanent Rule <input type="checkbox"/> Emergency Rule
------------------------------	---

(1) Date of adoption: November 21, 1991

(2) Purpose:  
Amend license and CPA examination fee schedules

(3) Citation of existing rules affected by this order:  
 Repealed:  
 Amended: WAC 4-25-040  
 Suspended:

(4) Authority for adoption:  
 Statute: RCW 18.04.055(9)  
 Other Authority:

(5.1) **PERMANENT RULE ONLY**  
 Pursuant to notice filed as WSR 91-20-079 on September 27, 1991 (date).  
 Describe any changes other than editing from proposed to adopted version:

(5.2) **EMERGENCY RULE ONLY**  
 Pursuant to 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:

<b>Permanent Rules</b>	<b>Emergency Rules</b>
<input checked="" type="checkbox"/> 31 days after filing	<input type="checkbox"/> Immediately
<input type="checkbox"/> Other (specify) _____ *	<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)

**CODE REVISER USE ONLY**

CODE REVISER'S OFFICE  
STATE OF WASHINGTON  
FILED

NOV 26 1991

TIME 2:05 AM

WSR 91-24-027

NAME (TYPE OR PRINT) Carey L. Rader	
SIGNATURE <i>Carey L. Rader</i>	
TITLE Chief Executive Officer	DATE 11/25/91

AMENDATORY SECTION (Amending Order ACB-192, filed 9/7/89, effective 10/8/89):

WAC 4-25-040 BOARD MEETINGS, OFFICERS, FEES. An annual meeting of the board shall be held each year, on a date following the annual meeting of the National Association of State Boards of Accountancy, and at least six other meetings shall be held each year, in the months of February, April, June, August, October, and December. Such regular board meetings will normally be on the last Friday of the month, with the exceptions of November and December meetings which shall normally be on the third Friday of the month. The chairman or a quorum of the board shall have the authority to call meetings of the board. The board shall follow and apply the rules of procedure, chapter ((34\*04)) 34.05 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the chairman, vice chairman, and secretary. The officers shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection for an additional term.

The chairman or, in the event of his absence or inability to act, the vice chairman shall preside at all meetings of the board. Other duties of the officers shall be such as the board may from time to time determine.

(f)	Fees. Fees charged by the board shall be as follows:	
(a)	CPA examination applications:	
(i)	One or two parts.....	\$ ((75))
		100
(ii)	Three parts.....	\$ ((100))
		125
(iii)	Five parts.....	\$ ((125))
		150
(b)	Transfer of grade credits from other jurisdictions, pursuant to RCW 18.04.105(3).....	\$ 40
(c)	Administration of examination for out-of-state applicants, per part.....	\$ 10
(d)	Application for certificate by reciprocity from other jurisdictions.....	\$ 40
(e)	Biennial license to practice public accounting, includes certificate renewal fee.....	\$ ((80))
		65
(f)	Biennial certificate renewal.....	\$ 10
(g)	Biennial firm license:	
(i)	Sole proprietorships (with one or more employees).....	\$ 50
(ii)	Partnerships.....	\$ ((100))
		75
(iii)	P.S. corporations.....	\$ ((100))
		75
(h)	Amendments to firm registration, each filing.....	\$ 10
(i)	Temporary practice license, per individual who is to practice within this state.....	\$ 10
(j)	Copies of records, per page.....	\$ 0.10
(k)	Applications for reinstatement.....	\$ 25
(l)	Replacement CPA certificates.....	\$ 25

(m) Failure to file or complete an application to renew an individual certificate, individual license, or firm license by the due date of the application will result in a delinquency fee of twenty-five dollars per month (or any part thereof) from the due date of the application, not to exceed two hundred dollars total delinquency fee.

Note: The board may waive delinquency fees for good cause.

(2) Any applicant for a certificate or license who is aggrieved by an action taken by the board with respect to his application may request the board to reconsider such action. Any such request shall be filed within sixty days of the mailing of the board's letter, advising the following information:

(a) The name and address of the applicant;

(b) The date of the board's letter advising the applicant of the action of the board complained of; and

(c) A statement of any facts or consideration to which the applicant believes the board failed to give due weight.

Each licensee shall notify the board in writing within thirty days of any change of address or, in the case of individual licensees, change of employment.

A licensee shall respond in writing to any communication from the board requesting a response, within twenty days of the mailing of such communications by registered or certified mail, to the last address furnished to the board by the licensee.