



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

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

Agency: Board of Accountancy

- Permanent Rule  
 Emergency Rule

(1) Date of adoption: May 21, 1993

(2) Purpose: General housekeeping - reorganizes WAC section numbering and corrects statute cite (Previous cite WAC 4-25-260)

(3) Citation of existing rules affected by this order: New section: WAC 4-25-755 Temporary permits

Repealed:

Amended:

Suspended:

(4) Authority for adoption:

Statute: RCW 18.04.055(11)

Other Authority:

(5.1) **PERMANENT RULE ONLY**

Pursuant to notice filed as WSR 93.08.103 on April 7, 1993 (date).

Describe any changes other than editing from proposed to adopted version: None

(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:

**Permanent Rules**

**Emergency Rules**

31 days after filing

Immediately

Other (specify) 07/01/93\*

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

MAY 27 1993

TIME: 4:15

WSR 93.12.066

NAME (TYPE OR PRINT)

Carey L. Rader, CPA

SIGNATURE

*Carey L. Rader*

TITLE

Executive Director

DATE

5/24/93

NEW SECTION

**WAC 4-25-755 Temporary permits.** This board does not issue temporary practice permits to out-of-state CPAs or CPA firms. However, pursuant to RCW 18.04.350(2), a CPA from another state or country may temporarily practice in this state on professional business incident to the CPA's regular out-of-state practice if the CPA holds a valid license to practice public accounting issued by another state or country. A CPA who:

- (1) Maintains an office location in this state; and/or
- (2) Advertises to provide services in this state; and/or
- (3) Collects more than ten percent of gross annual billings from Washington clients; is not deemed to meet the "incident to" provision and must, therefore, apply for a Washington CPA certificate and licenses within thirty days of the time such CPA's practice ceases to be "incident to" an out-of-state CPA practice.