



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Permanent Rule
 Emergency Rule

Agency: Board of Accountancy

(1) Date of adoption: October 29, 1993

(2) Purpose: General housekeeping--reorganizes WAC section numbering

(3) Citation of existing rules affected by this order: New sections: **WAC 4-25-750 Firm license.**
 Repealed:
 Amended:
 Suspended:

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

(5.1) **PERMANENT RULE ONLY**
 Pursuant to notice filed as WSR 93-17-073 on August 17, 1993 (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:
Permanent Rules 31 days after filing
 Other (specify) _____*
 * (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) _____

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STATE OF WASHINGTON

NOV 02 1993

TIME: 9:11

WSR: 93-22-089

NAME (TYPE OR PRINT)
Carey L. Radar, CPA

SIGNATURE
Carey L. Radar

TITLE
Executive Director

DATE
11/1/93

NEW SECTION

WAC 4-25-750 Firm license. A licensee may practice public accountancy only in a proprietorship, a partnership or a professional corporation meeting the requirements of the act.

(1) A CPA firm shall apply to the board for a license to practice public accountancy within ninety days of formation. A CPA firm shall apply for renewal of its license no later than sixty days prior to expiration of the firm's current license. The board will not accept a firm license renewal application unless it is accompanied by all applicable renewal and late filing fees.

(2) Applications shall include the firm name; addresses and telephone numbers of the main office and any branch offices of the firm; the name of the manager of each branch office; owners' names and the states in which they hold CPA licenses; names of corporate shareholders, directors, and officers; and, in the case of corporations, a certified copy of the articles of incorporation and bylaws.

(3) Firm licenses expire on June 30 of every other year.

(4) A CPA firm shall file with the board a written notification of any of the following events within ninety days after its occurrence:

- (a) Formation or dissolution of a CPA firm;
- (b) Admission of an owner;
- (c) Retirement or death of an owner;
- (d) Any change in the name of the firm;
- (e) Change in the management of any branch office;
- (f) Opening, closing, or relocating of a branch office; and
- (g) The occurrence of any event that would cause the firm to be in violation of the provisions of the act or these rules.

A change in the legal form of a firm constitutes a new firm. Accordingly the new firm shall within ninety days of the change file an application for a firm license and pay the applicable fee.