



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (10/1/89)

Agency: Board of Accountancy

- Permanent Rule
 Emergency Rule

(1) Date of adoption: October 28, 1994

(2) Purpose: To renumber sections for improved referencing

(3) Citation of existing rules affected by this order: New sections: **WAC 4-25-625 Commissions and referral fees**
 Repealed: ~~WAC 4-25-080~~
 Amended: **WAC 4-25-627 Contingent fees**
 Suspended:

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

(5.1) PERMANENT RULE ONLY

Pursuant to notice filed as WSR 94-13-062 on June 8, 1994 (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

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) _____

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

NOV 15 1994

TIME: 4:41

WSR 94-13-062

NAME (TYPE OR PRINT)

Carey L. Rader

SIGNATURE

TITLE

Executive Director

DATE

11/04/94

NEW SECTION

WAC 4-25-625 Commissions and referral fees. A licensee shall not pay a commission to obtain a client, receive a commission for referral of a client, or accept a commission for a referral to a client of products or services of others. This rule does not prohibit payments for the purchase of all, or a material part, of an accounting practice, or payment to an employee for referral of a client, or retirement payments to persons formerly engaged in the practice of public accountancy, or payments to the heirs or estates of such persons.

NEW SECTION

WAC 4-25-627 Contingent fees. A licensee shall not agree to perform or perform professional services for a fee which is contingent on the findings or results of such professional services, except that contingent fees are allowed in situations where the licensee can reasonably expect that the findings or results, on which the contingent fees are to be based, are to receive substantive consideration by tax authorities.