



RULE-MAKING ORDER
(RCW 34.05.360)

CR-103 (7/10/97)

Agency: Board of Accountancy

- Permanent Rule**
- Emergency Rule**
- Expedited Adoption**
- Expedited Repeal**

(1) Date of adoption: July 30, 1999

(2) Purpose:

To prescribe the requirements an applicant must follow in order to apply for an initial CPA license and/or certificate

(3) Citation of existing rules affected by this order: New section: WAC 4-25-745

Repealed:

Amended:

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055, 18.04.105, 18.04.215

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-063 on June 11, 1999 (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:

EXPEDITED REPEAL ONLY

Under Preproposal Statement of Inquiry filed as WSR _____ on _____ (date).

(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

or Expedited Rule Making

- 31 days after filing
- Other (specify) 1/1/2000*

*(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
08/23/99

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

SEP 1 1999

TIME

11:37

AM/PM

99-18-115

NEW SECTION

WAC 4-25-745 How do I apply for an initial CPA license and/or certificate? To apply for an initial license and/or certificate you must use the application form provided by the board. You need to fully complete the form, have your signature notarized, and submit the form, all applicable fees, and all required documentation to the board's office.

An initial application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board. When the processing of your application is complete, notification will be mailed to the last address you provided to the board.

Your initial license and/or certificate will expire on June 30 of the third calendar year following initial licensure and/or certification.

You may not use the title CPA until you receive written notice from the board of your Washington state CPA certificate number. You may not hold out as a CPA in public practice until you receive written notice from the board of your Washington state CPA license and certificate number. A licensee may only practice public accountancy in a licensed CPA firm meeting the requirements of WAC 4-25-750.