



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 a CPA must follow to reinstate a lapsed license and/or certificate

(3) Citation of existing rules affected by this order: New section: WAC 4-25-792

Repealed:

Amended:

Suspended:

(4) Statutory authority for adoption: RCW 18.04.055(11), 18.04.215(2), (4)

Other authority:

PERMANENT RULE ONLY (including EXPEDITED ADOPTION):

Adopted under notice filed as WSR 99-13-069 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

08/24/99

CODE REVISER USE ONLY

CODE REVISER'S OFFICE
STATE OF WASHINGTON
FILED

SEP 1 1999

TIME 11:41 AM

WSR 99-18 122 PM

NEW SECTION

WAC 4-25-792 How do I apply for reinstatement of a lapsed CPA license and/or certificate? If your CPA license and/or certificate has lapsed, you may not hold out as a CPA in public practice or use the title CPA until your license and/or certificate is reinstated by the board.

To apply for reinstatement of a lapsed license and/or certificate you must use the form provided by the board and satisfy CPE requirements in WAC 4-25-830. An application is not complete and cannot be processed until all fees, required information, and required documentation is received by the board.

To apply for reinstatement, you must submit to the board:

- A complete reinstatement form including your certification, under the penalty of perjury, that you have:

- (1) Not held out in public practice and/or used the title CPA during the time in which your license and/or certificate was lapsed;

- (2) Met the CPE requirements for reinstatement in WAC 4-25-830; and

- (3) Met the CPE supporting documentation requirements in WAC 4-25-833;

- Source documents as evidence of eligibility for CPE credit for all courses claimed in order to meet CPE requirements as defined by WAC 4-25-833;

- All applicable fees; and

- Other documents or information the board may deem necessary.

Upon approval of your application, your license reinstatement or notification of certification reinstatement will be mailed to the last address you provided to the board.