

**Title 1 WAC
CODE REVISER, OFFICE OF THE**

Chapters

- 1-06 Public records.**
- 1-08 Uniform procedure rules.**
- 1-21 Rule making.**

**Chapter 1-06 WAC
PUBLIC RECORDS**

- WAC
- 1-06-040 Operations and procedures.

WAC 1-06-040 Operations and procedures. (1) Practice and procedure in and before the agency are governed by the uniform procedure rules, chapter 10-08 WAC.

(2) The operations of the agency, including meetings, selection of officers, filling of vacancies, and fiscal matters, are conducted according to the provisions of chapter 1.08 RCW.

[Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250. 91-10-010, § 1-06-040, filed 4/19/91, effective 5/20/91; Order 8, § 1-06-040, filed 9/25/74, effective 10/25/74.]

**Chapter 1-08 WAC
UNIFORM PROCEDURE RULES**

- WAC
- 1-08-005 through 1-08-590 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 1-08-005 Application and scope of chapter 1-08 WAC. [Order 1, § 1-08-005, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-007 "Agency" defined. [Order 1, § 1-08-007, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-010 Appearance and practice before agency—Who may appear. [Order 1, § 1-08-010, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-030 Appearance and practice before agency—Solicitation of business unethical. [Order 1, § 1-08-030, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-040 Appearance and practice before agency—Standards of ethical conduct. [Order 1, § 1-08-040, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-050 Appearance and practice before agency—Appearance by former employee of agency or former member of attorney general's staff. [Order 1, § 1-08-050, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.

- 1-08-060 Appearance and practice before agency—Former employee as expert witness. [Order 1, § 1-08-060, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-070 Computation of time. [Order 1, § 1-08-070, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-080 Notice and opportunity for hearing in contested cases. [Order 1, § 1-08-080, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-090 Service of process—By whom served. [Order 1, § 1-08-090, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-100 Service of process—Upon whom served. [Order 1, § 1-08-100, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-110 Service of process—Service upon parties. [Order 1, § 1-08-110, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-120 Service of process—Method of service. [Order 1, § 1-08-120, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-130 Service of process—When service complete. [Order 1, § 1-08-130, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-140 Service of process—Filing with agency. [Order 1, § 1-08-140, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-150 Subpoenas—Where provided by law—Form. [Order 1, § 1-08-150, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-160 Subpoenas—Issuance to parties. [Order 1, § 1-08-160, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-170 Subpoenas—Service. [Order 1, § 1-08-170, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-180 Subpoenas—Fees. [Order 1, § 1-08-180, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-190 Subpoenas—Proof of service. [Order 1, § 1-08-190, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-200 Subpoenas—Quashing. [Order 1, § 1-08-200, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-210 Subpoenas—Enforcement. [Order 1, § 1-08-210, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-220 Subpoenas—Geographical scope. [Order 1, § 1-08-220, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-230 Depositions and interrogatories in contested cases—Right to take. [Order 1, § 1-08-230, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.

- 1-08-240 Depositions and interrogatories in contested cases—Scope. [Order 1, § 1-08-240, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-250 Depositions and interrogatories in contested cases—Officer before whom taken. [Order 1, § 1-08-250, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-260 Depositions and interrogatories in contested cases—Authorization. [Order 1, § 1-08-260, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-270 Depositions and interrogatories in contested cases—Protection of parties and deponents. [Order 1, § 1-08-270, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-280 Depositions and interrogatories in contested cases—Oral examination and cross-examination. [Order 1, § 1-08-280, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-290 Depositions and interrogatories in contested cases—Recordation. [Order 1, § 1-08-290, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-300 Depositions and interrogatories in contested cases—Signing attestation and return. [Order 1, § 1-08-300, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-310 Depositions and interrogatories in contested cases—Use and effect. [Order 1, § 1-08-310, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-320 Depositions and interrogatories in contested cases—Fees of officers and deponents. [Order 1, § 1-08-320, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-330 Depositions upon interrogatories—Submission of interrogatories. [Order 1, § 1-08-330, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-340 Depositions upon interrogatories—Interrogation. [Order 1, § 1-08-340, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-350 Depositions upon interrogatories—Attestation and return. [Order 1, § 1-08-350, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-360 Depositions upon interrogatories—Provisions of deposition rule. [Order 1, § 1-08-360, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-370 Official notice—Matters of law. [Order 1, § 1-08-370, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-380 Official notice—Material facts. [Order 1, § 1-08-380, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-390 Presumptions. [Order 1, § 1-08-390, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-400 Stipulations and admissions of record. [Order 1, § 1-08-400, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-410 Form and content of agency decisions in contested cases. [Order 1, § 1-08-410, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-420 Definition of issues before hearing. [Order 1, § 1-08-420, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-430 Prehearing conference rule—Authorized. [Order 1, § 1-08-430, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-440 Prehearing conference rule—Record of conference action. [Order 1, § 1-08-440, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-450 Submission of documentary evidence in advance. [Order 1, § 1-08-450, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-460 Excerpts from documentary evidence. [Order 1, § 1-08-460, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-470 Expert or opinion testimony and testimony based on economic and statistical data—Number and qualifications of witnesses. [Order 1, § 1-08-470, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-480 Expert or opinion testimony and testimony based on economic and statistical data—Written sworn statements. [Order 1, § 1-08-480, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-490 Expert or opinion testimony and testimony based on economic and statistical data—Supporting data. [Order 1, § 1-08-490, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-500 Expert or opinion testimony and testimony based on economic and statistical data—Effect of noncompliance with WAC 1-08-470 or 1-08-480. [Order 1, § 1-08-500, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-510 Continuances. [Order 1, § 1-08-510, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-520 Rules of evidence—Admissibility criteria. [Order 1, § 1-08-520, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-530 Rules of evidence—Tentative admission—Exclusion—Discontinuance—Objections. [Order 1, § 1-08-530, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-540 Petitions for rule making, amendment or repeal—Who may petition. [Order 1, § 1-08-540, effective

- 1-08-550 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
Petitions for rule making, amendment or repeal—Requisites. [Order 1, § 1-08-550, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Order 1, § 1-08-560, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Order 1, § 1-08-570, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-580 Declaratory rulings. [Order 1, § 1-08-580, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.
- 1-08-590 Forms. [Order 1, § 1-08-590, effective 7/1/67.] Repealed by 91-10-010, filed 4/19/91, effective 5/20/91. Statutory Authority: RCW 1.08.110, 34.05.220 and 34.05.250.

WAC 1-08-005 through 1-08-590 Repealed. See Disposition Table at beginning of this chapter.

**Chapter 1-21 WAC
RULE MAKING**

- WAC
1-21-040 Notice—Time for filing.

WAC 1-21-040 Notice—Time for filing. To permit sufficient lead time for the editorial, data capture, and printing process, material to be published in a particular issue of the Register must be in the physical possession of and filed in the code reviser's office according to the following schedule:

- (1) If the material has been prepared and completed by the code reviser's Order Typing Service (OTS), by 12:00 noon on the fourteenth day before the distribution date of that issue of the Register; or
- (2) If the material has been prepared by any means other than OTS and it contains:
 - (a) No more than 10 pages, by 12:00 noon on the fourteenth day before the distribution date of that Register; or
 - (b) More than 10 but less than 30 pages, by 12:00 noon on the twenty-eighth day before the distribution date of that Register; or
 - (c) 30 or more pages, by 12:00 noon on the forty-second day before the distribution date of that Register.

[Statutory Authority: RCW 1.08.110, 34.05.385, and 34.08.030. 91-22-006, § 1-21-040, filed 10/24/91, effective 1/1/92. Statutory Authority: RCW 34.05.385 and 34.08.030. 89-12-028 (Order 89-1), § 1-21-040, filed 5/31/89.]

**Title 4 WAC
ACCOUNTANCY, BOARD OF**

**Chapter
4-25 General provisions.**

**Chapter 4-25 WAC
GENERAL PROVISIONS**

- WAC
4-25-040 Board meetings, officers, fees.
4-25-140 CPA certificate—Education requirements.
4-25-190 Experience.

WAC 4-25-040 Board meetings, officers, fees. An annual meeting of the board shall be held each year, on a date following the annual meeting of the National Association of State Boards of Accountancy, and at least six other meetings shall be held each year, in the months of February, April, June, August, October, and December. Such regular board meetings will normally be on the last Friday of the month, with the exceptions of November and December meetings which shall normally be on the third Friday of the month. The chairman or a quorum of the board shall have the authority to call meetings of the board. The board shall follow and apply the rules of procedure, chapter 34.05 RCW, as regards to notice and conduct of meetings.

At the annual meeting the board shall elect from among its members the chairman, vice chairman, and secretary. The officers shall assume the duties of their respective offices at the conclusion of the annual meeting at which they were elected. They shall serve a term of one year, but shall be eligible for reelection for an additional term.

The chairman or, in the event of his absence or inability to act, the vice chairman shall preside at all meetings of the board. Other duties of the officers shall be such as the board may from time to time determine.

- (1) Fees. Fees charged by the board shall be as follows:
 - (a) CPA examination applications:
 - (i) One or two parts \$ 100
 - (ii) Three parts \$ 125
 - (iii) Five parts \$ 150
 - (b) Transfer of grade credits from other jurisdictions, pursuant to RCW 18.04.105(3) \$ 40
 - (c) Administration of examination for out-of-state applicants, per part . \$ 10
 - (d) Application for certificate by reciprocity from other jurisdictions \$ 40
 - (e) Biennial license to practice public accounting, includes certificate renewal fee \$ 65
 - (f) Biennial certificate renewal \$ 10
 - (g) Biennial firm license:
 - (i) Sole proprietorships (with one or more employees) \$ 50