

**(Effective until July 1, 2024)**

**WAC 4-30-120 I am a CPA-Inactive certificate holder—Prior to July 1, 2001, I held a license—How do I apply to return to my previous status as a licensee?** CPA-Inactive certificate holders who held a license at any time prior to July 1, 2001, may apply to return to their previous status as a licensee. If you are a CPA-Inactive certificate holder, you may not use the title "CPA" or "Certified Public Accountant" until you return to your previous status as a licensee.

If you hold a valid CPA-Inactive certificate, you must provide certain information to the board either by making application through the board's online application system or on a form provided by the board upon request. An application is not complete and cannot be processed until all required information, required documentation, fees, and other documentation deemed necessary by the board are submitted to the board.

To apply to return to your previous status as a licensee you must submit to the board:

(1) Complete application information including your certification that you have:

(a) Not held out in public practice during the time in which you were a CPA-Inactive certificate holder; and

(b) Met the CPE requirements of WAC 4-30-134(5);

(2) All other required information, documents, and all fees.

Upon assessment of your continued qualifications and approval of your application, your status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

You may not use the title CPA until your status as a licensee is posted in the board's licensee database.

[Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-120, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-791, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-791, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-791, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-121, § 4-25-791, filed 9/1/99, effective 1/1/00.]

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**WAC 4-30-120 Converting license status from inactive to active.**

To convert to an active status as a licensee you must submit to the board:

(1) Complete application information including your certification that you have:

(a) Not held out or practiced public accounting during the time in which you were inactive; and

(b) Met the CPE requirements of WAC 4-30-134(5).

(2) The required information, documents, and fees (if applicable) to the board either by making application through the board's online application system or on a form provided upon request.

Upon assessment of your continued qualifications and approval of your application, your active status will be posted in the board's li-

censee database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

[Statutory Authority: RCW 18.04.055. WSR 24-04-024, § 4-30-120, filed 1/29/24, effective 7/1/24. Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-120, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-791, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-791, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-791, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-121, § 4-25-791, filed 9/1/99, effective 1/1/00.]