

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

**WAC 4-30-122 If I retire my license or CPA-Inactive certificate, how do I apply to renew my license or a CPA-Inactive certificate out of retirement?** If you notify the board that you wish to retire your license or CPA-Inactive certificate prior to the end of your renewal cycle, pursuant to RCW 18.04.215, you may renew your license or CPA-Inactive certificate out of retirement at a later date and are not subject to the requirements of reinstatement; however, you may not use the title CPA or CPA-Inactive or exercise the privileges related to those titles until you renew out of retirement.

If you previously held a license and requested that the license be retired, you are not eligible to apply for CPA-Inactive certificate holder status.

To apply to renew a license or a CPA-Inactive certificate out of retirement, 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, documents, and fees are submitted to the board.

To apply to renew out of retirement, you must submit to the board:

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

(a) Not used the title CPA or CPA-Inactive during the time in which your license or CPA-Inactive certificate was retired; and

(b) Met the CPE requirements to renew out of retirement in WAC 4-30-134(5); and

(2) All applicable 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 credential can be provided upon request.

Your license or CPA-Inactive certificate will expire on June 30th of the third calendar year following the calendar year of the renewal out of retirement. The CPE reporting period for your next renewal begins on January 1st of the calendar year in which the renewal of your retired license or CPA-Inactive certificate was approved by the board and ends on December 31st of the second calendar year following approval of the renewal out of retirement. CPE credit hours utilized to qualify for renewal of a retired license or CPA-Inactive certificate cannot be utilized for subsequent renewal of your credential renewed out of retirement.

You may not use the title CPA or CPA-Inactive until your renewal out of retirement application has been approved.

[Statutory Authority: RCW 18.04.055. WSR 20-02-059, § 4-30-122, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 18.04.215(7). WSR 10-24-009, amended and recodified as § 4-30-122, filed 11/18/10, effective 12/19/10; WSR 09-01-166, § 4-25-793, filed 12/23/08, effective 1/23/09; WSR 05-01-137, § 4-25-793, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-793, filed 1/31/02, effective 3/15/02.]

**(Effective July 1, 2024)**

**WAC 4-30-122 Renewal out of retirement.** If you notify the board that you wish to retire your license prior to the end of your renewal cycle, pursuant to RCW 18.04.215, you may renew your license out of retirement at a later date and are not subject to the requirements of reinstatement; however, you may not use the title CPA or CPA-Inactive or exercise the privileges related to those titles until you renew out of retirement.

To apply to renew a license out of retirement, 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, documents, and fees are submitted to the board.

To apply to renew out of retirement, you must submit to the board:

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

(a) Not used the title CPA or CPA-Inactive during the time in which your license was retired; and

(b) Met the CPE requirements to renew out of retirement in 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 status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your credential can be provided upon request.

Your license will expire on June 30th of the third calendar year following the calendar year of the renewal out of retirement. The CPE reporting period for your next renewal begins on January 1st of the calendar year in which the renewal of your retired license was approved by the board and ends on December 31st of the second calendar year following approval of the renewal out of retirement. CPE credit hours utilized to qualify for renewal of a retired license cannot be utilized for subsequent renewal.

You may not use the title CPA until your renewal out of retirement application has been approved.

[Statutory Authority: RCW 18.04.055. WSR 24-04-024, § 4-30-122, filed 1/29/24, effective 7/1/24; WSR 20-02-059, § 4-30-122, filed 12/24/19, effective 1/24/20. Statutory Authority: RCW 18.04.215(7). WSR 10-24-009, amended and recodified as § 4-30-122, filed 11/18/10, effective 12/19/10; WSR 09-01-166, § 4-25-793, filed 12/23/08, effective 1/23/09; WSR 05-01-137, § 4-25-793, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-793, filed 1/31/02, effective 3/15/02.]