

**Title 4 WAC  
ACCOUNTANCY, BOARD OF**

Last Update: 10/25/23

**Chapters**

4-30 General provisions.

**DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE**

**Chapter 4-04  
GENERAL PROVISIONS**

- 4-04-010 Construction of "date of passage of the act." [Regulation 04.010, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-020 Use of titles relating to accountancy. [Regulation 04.020, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-030 Annual notice to renew an annual permit. [Regulation 04.030, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-040 Registration limited to individuals and partnerships—Assumed name prohibited. [Regulation 04.040, effective 2/5/60.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-04-050 Temporary practice by out-of-state accountants. [Regulation 04.110, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-060 Resident manager of public accounting office. [Regulation 04.130, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-070 Professional service corporations—Notification requirements. [Order PL-116, § 4-04-070, filed 12/14/71.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-080 Professional service corporations designation. [Order PL-116, § 4-04-080, filed 12/14/71.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-04-170 Educational and experience requirements. [Order 234, § 4-04-170, filed 12/17/75; Order, § 4-04-170, filed 7/15/69.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-04-180 Reexamination requirements. [Order PL-188, § 4-04-180, filed 5/8/75; Order, § 4-04-180, filed 7/15/69.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-190 Time of examination. [Statutory Authority: RCW 18.04.070. WSR 80-05-033 (Order PL-341), § 4-04-190, filed 4/15/80; Order, § 4-04-190, filed 7/15/69.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-200 Fees for CPA examination. [Order PL-230, § 4-04-200, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-210 Fees for permit to practice accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-04-210, filed 5/15/79; Order PL-230, § 4-04-210, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-220 Fee for registration as CPA partnership or PS. [Order PL-230, § 4-04-220, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-230 Annual license fee for CPA partnership or PS. [Order PL-230, § 4-04-230, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-240 Annual fee for LPA license. [Order PL-230, § 4-04-240, filed 11/17/75.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-04-250 Fee for registration of LPA partnership or PS. [Order PL-230, § 4-04-250, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-260 Annual license fee for LPA partnership or PS. [Order PL-230, § 4-04-260, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-270 Annual fee for PA license. [Order PL-230, § 4-04-270, filed 11/17/75.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-04-280 Fee for registration of PA partnership or PS. [Order PL-230, § 4-04-280, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-290 Annual license fee for public accountant partnerships or PS. [Order PL-230, § 4-04-290, filed 11/17/75.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-300 Educational requirements. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-04-300, filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-04-310 License requirements for public accounting partnerships or professional service corporations. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-04-310,

filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

## **Chapter 4-08 PRACTICE AND PROCEDURE**

- 4-08-010 Appearance and practice before agency—Who may appear. [Regulation 08.010, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-030 Appearance and practice before agency—Solicitation of business unethical. [Regulation 08.030, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-040 Appearance and practice before agency—Standards of ethical conduct. [Regulation 08.040, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-050 Appearance and practice before agency—Appearance by former employee of board or former member of attorney general's staff. [Regulation 08.050, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-060 Appearance and practice before agency—Former employee as expert witness. [Regulation 08.060, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-070 Computation of time. [Regulation 08.070, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-080 Notice and opportunity for hearing in contested cases. [Regulation 08.080, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-090 Service of process—By whom served. [Regulation 08.090, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-100 Service of process—Upon whom served. [Regulation 08.100, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-110 Service of process—Service upon parties. [Regulation 08.110, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-120 Service of process—Method of service. [Regulation 08.120, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-130 Service of process—When service complete. [Regulation 08.130, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-140 Service of process—Filing with agency. [Regulation 08.140, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-150 Subpoenas, where provided by law—Form. [Regulation 08.150, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-160 Subpoenas, where provided by law—Issuance to parties. [Regulation 08.160, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-170 Subpoenas, where provided by law—Service. [Regulation 08.170, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-180 Subpoenas, where provided by law—Fees. [Regulation 08.180, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-190 Subpoenas, where provided by law—Proof of service. [Regulation 08.190, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-200 Subpoenas, where provided by law—Quashing. [Regulation 08.200, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-210 Subpoenas, where provided by law—Enforcement. [Regulation 08.210, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-220 Subpoenas, where provided by law—Geographical scope. [Regulation 08.220, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-230 Depositions and interrogatories in contested cases—Right to take. [Regulation 08.230, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-240 Depositions and interrogatories in contested cases—Scope. [Regulation 08.240, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-250 Depositions and interrogatories in contested cases—Officer before whom taken. [Regulation 08.250, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-260 Depositions and interrogatories in contested cases—Authorization. [Regulation 08.260, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-270 Depositions and interrogatories in contested cases—Protection of parties and deponents. [Regulation 08.270, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

- 4-08-280 Depositions and interrogatories in contested cases—Oral examination and cross-examination. [Regulation 08.280, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-290 Depositions and interrogatories in contested cases—Recordation. [Regulation 08.290, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-300 Depositions and interrogatories in contested cases—Signing attestation and return. [Regulation 08.300, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-310 Depositions and interrogatories in contested cases—Use and effect. [Regulation 08.310, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-320 Depositions and interrogatories in contested cases—Fees of officers and deponents. [Regulation 08.320, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-330 Depositions upon interrogatories—Submission of interrogatories. [Regulation 08.330, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-340 Depositions upon interrogatories—Interrogation. [Regulation 08.340, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-350 Depositions upon interrogatories—Attestation and return. [Regulation 08.350, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-360 Depositions upon interrogatories—Provisions of the deposition rule. [Regulation 08.360, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-370 Official notice—Matters of law. [Regulation 08.370, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-380 Material facts. [Regulation 08.380, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-390 Presumptions. [Regulation 08.390, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-400 Stipulations and admissions of record. [Regulation 08.400, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-410 Form and content of decisions in contested cases. [Regulation 08.410, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-420 Definition of issues before hearing. [Regulation 08.420, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-430 Prehearing conferences—Authorized. [Regulation 08.430, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-440 Prehearing conferences—Record of conference action. [Regulation 08.440, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-450 Submission of documentary evidence in advance. [Regulation 08.450, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-460 Excerpts from documentary evidence. [Regulation 08.460, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-470 Expert or opinion testimony and testimony based on economic and statistical data—Number and qualifications of witnesses. [Regulation 08.470, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-480 Expert or opinion testimony and testimony based on economic and statistical data—Written sworn statements. [Regulation 08.480, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-490 Expert or opinion testimony and testimony based on economic and statistical data—Supporting data. [Regulation 08.490, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-500 Expert or opinion testimony and testimony based on economic and statistical data—Effect of noncompliance with WAC 4-08-470 or 4-08-480. [Regulation 08.500, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-510 Continuances. [Regulation 08.510, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-520 Rules of evidence—Admissibility criteria. [Regulation 08.520, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-530 Tentative admission—Exclusion—Discontinuing cumulative evidence—Objections. [Regulation 08.530, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-540 Petitions for rule making, amendment or repeal—Who may petition. [Regulation 08.540, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-550 Petitions for rule making, amendment or repeal—Requisites. [Regulation 08.550, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

- 4-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Regulation 08.560, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Regulation 08.570, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-580 Declaratory rulings. [Regulation 08.580, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.
- 4-08-590 Forms. [Regulation 08.590, effective 2/5/60.] Repealed by WSR 88-22-056 (Order ACB-158), filed 11/1/88. Statutory Authority: RCW 18.04.055.

**Chapter 4-12  
QUALIFICATIONS AND EXAMINATION OF CANDIDATES  
FOR CERTIFIED PUBLIC ACCOUNTANT**

- 4-12-010 Examinations, times and places. [Regulation 04.050, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-020 Applications for examinations. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-020, filed 5/15/79; Order PL-116, § 4-12-020, filed 12/14/71; Regulation 04.060, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-030 Examination specified in RCW 18.04.120(5) means examination by the board. [Regulation 04.070, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-040 Construction of RCW 18.04.120 (6)(b) as to graduation from established resident school of business or accounting. [Regulation 04.140, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-050 Construction of RCW 18.04.120 (6)(c) as to equivalent education. [Regulation 04.080, effective 2/5/60.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-12-060 Construction of RCW 18.04.120 as to graduate of college or university. [Regulation 04.100, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-070 Construction of RCW 18.04.170 as to college enrollment. [Regulation 04.120, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-080 Credit for parts of examination passed. [Regulation 04.150, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-090 Giving or receiving aid at examination. [Regulation 04.090, effective 2/5/60.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-100 Minimum accounting experience. [Order 9, § 4-12-100, filed 8/23/68, effective 9/1/69.] Amended by Order, filed 7/15/69 as § 4-12-160. See WAC 4-12-160.
- 4-12-110 Equivalent examination. [Statutory Authority: RCW 18.04.070. WSR 80-02-140 (Order PL-320), § 4-12-110, filed 2/4/80.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-160 Minimum accounting experience. [Order, § 4-12-160, filed 7/15/69. Formerly: Order 9, § 4-12-100, filed 8/23/68, effective 9/1/69.] Repealed by WSR 79-06-024 (Order PL 303), filed 5/15/79. Statutory Authority: RCW 18.04.070.
- 4-12-170 Applicants for initial permits to practice public accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-170, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-180 Renewal of permits to practice public accounting. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-180, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-12-190 Applicants for permits to practice public accounting from other status. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-12-190, filed 5/15/79.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

**Chapter 4-16  
RULES OF PROFESSIONAL CONDUCT OF CERTIFIED PUBLIC ACCOUNTANTS, LICENSED PUBLIC ACCOUNTANTS, AND PUBLIC ACCOUNTANTS**

- 4-16-010 Preamble. [Rule 04.500, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-015 Integrity and dignity in the profession. [Rule 04.501, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-020 Conformance to laws, rules, and regulations. [Rule 04.502, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-025 Independence. [Rule 04.503, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-030 Confidential relationship. [Rule 04.504, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-035 Contingent fee. [Rule 04.505, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-050 Expressing opinions. [Rule 04.601, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-055 Use of name with estimate of earnings. [Rule 04.602, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.
- 4-16-070 Advertising. [Rule 04.701, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-075 Solicitation. [Rule 04.702, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-080 Competitive bidding. [Rule 04.703, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-085 Fee splitting and commissions. [Rule 04.704, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-100 Use of name by others. [Rule 04.801, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-105 Employees' services. [Rule 04.802, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-110 Incompatible occupation. [Rule 04.803, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-115 Simultaneous practice of other occupations. [Rule 04.804, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-125 Encroachment. [Rule 04.901, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-130 Engagements referred by another. [Rule 04.902, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-135 Offers to another's employees. [Rule 04.903, filed 5/22/62.] Repealed by Order PL 174, filed 9/24/74.

4-16-200 Definitions. [Order PL 174, § 4-16-200, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-205 Applicability of rules. [Order PL 174, § 4-16-205, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-210 Independence—Rule 101. [Order PL 174, § 4-16-210, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-215 Integrity and objectivity—Rule 102. [Order PL 174, § 4-16-215, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-220 Competence—Rule 201. [Order PL 174, § 4-16-220, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-225 Auditing standards—Rule 202. [Order PL 174, § 4-16-225, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-230 Accounting principles—Rule 203. [Order PL 174, § 4-16-230, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-235 Forecasts—Rule 204. [Order PL 174, § 4-16-235, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-240 Confidential client information—Rule 301. [Order PL 174, § 4-16-240, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-245 Contingent fees—Rule 302. [Order PL 174, § 4-16-245, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-250 Encroachment—Rule 401. [Order PL 174, § 4-16-250, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-255 Offers of employment—Rule 402. [Order PL 174, § 4-16-255, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-260 Acts discreditable—Rule 501. [Order PL 174, § 4-16-260, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-265 Solicitation and advertising—Rule 502. [Order PL 174, § 4-16-265, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-270 Commissions—Rule 503. [Order PL 174, § 4-16-270, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-275 Incompatible occupations—Rule 504. [Order PL 174, § 4-16-275, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-280 Form or practice and name—Rule 505. [Order PL 174, § 4-16-280, filed 9/24/74.] Repealed by Order PL-280, filed 12/29/77.

4-16-300 Preamble. [Order PL-280, § 4-16-300, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-310 Definitions. [Order PL-280, § 4-16-310, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-320 Rule 101—Independence. [Order PL-280, § 4-16-320, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-325 Rule 102—Integrity and objectivity. [Order PL-280, § 4-16-325, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-330 Rule 103—Commissions. [Order PL-280, § 4-16-330, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-335 Rule 104—Contingent fees. [Order PL-280, § 4-16-335, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-340 Rule 105—Incompatible occupations. [Order PL-280, § 4-16-340, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-345 Rule 201—Competence. [Order PL-280, § 4-16-345, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-350 Rule 202—Auditing standards. [Order PL-280, § 4-16-350, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-355 Rule 203—Accounting principles. [Order PL-280, § 4-16-355, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

4-16-360 Rule 204—Forecasts. [Order PL-280, § 4-16-360, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

- 4-16-370 Rule 301—Confidential client information. [Order PL-280, § 4-16-370, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-375 Rule 302—Records. [Order PL-280, § 4-16-375, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-380 Rule 401—Discreditable acts. [Order PL-280, § 4-16-380, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-385 Rule 402—Acting through others. [Order PL-280, § 4-16-385, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-390 Rule 403—Advertising. [Order PL-280, § 4-16-390, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-395 Rule 404—Solicitation. [Order PL-280, § 4-16-395, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-400 Rule 405—Form of practice. [Order PL-280, § 4-16-400, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-405 Rule 406—Firm names. [Order PL-280, § 4-16-405, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-16-410 Rule 407—Communications. [Order PL-280, § 4-16-410, filed 12/29/77.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

**Chapter 4-20**  
**ACCOUNTANCY CONTINUING EDUCATION RULES**

- 4-20-010 Citation of rules and purpose. [Order PL-148, § 4-20-010, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-020 Basic requirements—Amount. [Statutory Authority: RCW 18.04.070. WSR 83-09-049 (Order PL 432), § 4-20-020, filed 4/20/83; WSR 79-06-024 (Order PL 303), § 4-20-020, filed 5/15/79; Order PL-148, § 4-20-020, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-030 Basic requirements—Effective date of requirement. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-20-030, filed 5/15/79; Order 233, § 4-20-030, filed 12/17/75; Order PL-148, § 4-20-030, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-040 Basic requirements—Exceptions. [Order PL-148, § 4-20-040, filed 9/25/73.] Repealed by Order PL-175, filed 9/24/74. Later promulgation, see WAC 4-20-045.
- 4-20-045 Basic requirements—Exceptions. [Statutory Authority: RCW 18.04.070. WSR 79-06-024 (Order PL 303), § 4-20-045, filed 5/15/79; Order PL-175, § 4-20-045, filed 9/24/74. Formerly Order PL-148, WAC 4-20-040, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-100 Qualification of program—Primary consideration. [Order PL-148, § 4-20-100, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-110 Qualification of program—Basic requirements. [Order PL-148, § 4-20-110, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-120 Qualification of program—Approved by board. [Order PL-148, § 4-20-120, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-130 Qualification of program—Individual study. [Order PL-148, § 4-20-130, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-140 Instructor or discussion leader. [Statutory Authority: RCW 18.04.070. WSR 80-05-033 (Order PL-341), § 4-20-140, filed 4/15/80; Order PL-175, § 4-20-140, filed 9/24/74; Order PL-148, § 4-20-140, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-150 Qualification of program—Published articles and books. [Statutory Authority: RCW 18.04.070 and 18.04.290(2). WSR 82-14-052 (Order PL 401), § 4-20-150, filed 6/30/82; Order PL-148, § 4-20-150, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-20-200 Controls and reporting—Statement of completion. [Order PL-148, § 4-20-200, filed 9/25/73.] Repealed by WSR 91-01-057, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.

**Chapter 4-24**  
**PUBLIC RECORDS—DISCLOSURE**

- 4-24-010 Purpose. [Order 257, § 4-24-010, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-020 Definitions. [Order 257, § 4-24-020, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-021 Definitions. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-021, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-030 Description of central and field organization of the board. [Order 257, § 4-24-030, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

- 4-24-040 Operations and procedures. [Order 257, § 4-24-040, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-041 Operations and procedures. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-041, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-050 Public records available. [Order 257, § 4-24-050, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-060 Public records officer. [Order 257, § 4-24-060, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-070 Office hours. [Order 257, § 4-24-070, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-080 Requests for public records. [Order 257, § 4-24-080, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-090 Copying. [Order 257, § 4-24-090, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-100 Exemptions. [Order 257, § 4-24-100, filed 11/16/76.] Repealed by WSR 91-01-055, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-24-101 Exemptions. [Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-101, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-110 Review of denials of public requests. [Order 257, § 4-24-110, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-120 Protection of public records. [Order 257, § 4-24-120, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-130 Index of public records available. [Order 257, § 4-24-130, filed 11/16/76.] Repealed by WSR 91-01-055, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.055.
- 4-24-131 Index of public records available. [Statutory Authority: RCW 18.04.055. WSR 91-01-055, § 4-24-131, filed 12/13/90, effective 1/13/91. Statutory Authority: RCW 18.04.070. WSR 83-22-033 (Order ACB 106), § 4-24-131, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-140 Address where requests to be directed. [Order 257, § 4-24-140, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-24-150 Adoption of form—Appendix A. [Order 257, § 4-24-150, filed 11/16/76.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

**Chapter 4-25**  
**GENERAL PROVISIONS**

- 4-25-010 Preamble. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-010, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-020 Definitions. [Statutory Authority: RCW 18.04.055(11). WSR 92-20-103, § 4-25-020, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.055. WSR 84-06-021 (Order ACB 107), § 4-25-020, filed 2/29/84. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-020, filed 10/26/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).
- 4-25-030 Unlawful acts. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-030, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).
- 4-25-040 Board meetings, officers, fees. [Statutory Authority: RCW 18.04.055 (1) and (11). WSR 92-20-104, § 4-25-040, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.055(9). WSR 91-24-027, § 4-25-040, filed 11/26/91, effective 12/27/91. Statutory Authority: RCW 18.04.065. WSR 89-19-004 (Order ACB-192), § 4-25-040, filed 9/7/89, effective 10/8/89; WSR 89-03-062 (Order ACB-165), § 4-25-040, filed 1/17/89; WSR 87-19-117 (Order ACB-135), § 4-25-040, filed 9/21/87. Statutory Authority: RCW 18.04.055. WSR 85-24-026 (Order ACB 115), § 4-25-040, filed 11/26/85. Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-040, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-060 Code of professional conduct. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-060, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-080 Commissions, referral fees, and contingent fees. [Statutory Authority: RCW 18.04.055. WSR 93-22-044, § 4-25-080, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-080, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).
- 4-25-100 Competence and technical standards. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-100, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-120 Responsibilities to clients. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-120, filed 10/10/83.] Repealed by WSR 93-22-045, filed 10/28/93, effective 11/28/93. Statutory Authority: RCW 18.04.055.
- 4-25-130 Other responsibilities and practices. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-130, filed 10/26/83.] Repealed by WSR 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.
- 4-25-140 CPA certificate—Education requirements. [Statutory Authority: RCW 18.04.055(9). WSR 91-24-028, § 4-25-140, filed 11/26/91, effective 12/27/91. Statutory Authority: RCW 18.04.005(3) [18.04.055(3)]. WSR 87-04-051 (Order ACB-126), § 4-25-140, filed 2/4/87. Statutory Authority: RCW 18.04.055. WSR 85-11-013 (Order ACB 111), § 4-25-140, filed

5/8/85. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-140, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.

- 4-25-141 CPA exam—Application. [Statutory Authority: RCW 18.04.055 (1) and (11). WSR 92-20-105, § 4-25-141, filed 10/6/92, effective 11/6/92. Statutory Authority: RCW 18.04.105. WSR 87-15-072 (Order ACB 134), § 4-25-141, filed 7/17/87. Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-141, filed 10/26/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-142 CPA exam—Policy on cheating. [Statutory Authority: RCW 18.04.055(9). WSR 88-05-015 (Order ACB-145), § 4-25-142, filed 2/11/88.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-180 Permits to practice—Individual. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-180, filed 10/26/83.] Repealed by WSR 89-03-062 (Order ACB-165), filed 1/17/89.
- 4-25-181 Experience. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-181, filed 10/26/83.] Repealed by WSR 88-06-021 (Order ACB-146), filed 2/25/88. Statutory Authority: RCW 18.04.215 (1) (a).
- 4-25-182 Continuing professional education. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-182, filed 10/26/83.] Repealed by WSR 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.
- 4-25-183 Program standards. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-183, filed 10/26/83.] Repealed by WSR 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.
- 4-25-184 Reports. [Statutory Authority: RCW 18.04.070. WSR 83-22-032 (Order ACB 105), § 4-25-184, filed 10/26/83.] Repealed by WSR 87-19-118 (Order ACB-136), filed 9/21/87. Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215.
- 4-25-185 Continuing professional education. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-185, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-186 Program standards. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-186, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-187 Reports. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-187, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-188 Program sponsor agreements. [Statutory Authority: RCW 18.04.105 (9)-(11) and 18.04.215. WSR 87-19-118 (Order ACB-136), § 4-25-188, filed 9/21/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-190 Experience. [Statutory Authority: RCW 18.04.055(9) and 18.04.215(a). WSR 91-21-005, § 4-25-190, filed 10/3/91, effective 11/3/91. Statutory Authority: RCW 18.04.215 (1)(a). WSR 88-06-021 (Order ACB-146), § 4-25-190, filed 2/25/88.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-191 Licenses to practice—Certificates—Individual. [Statutory Authority: RCW 18.04.215. WSR 89-03-062 (Order ACB-165), § 4-25-191, filed 1/17/89.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-220 Permits to practice—Firms. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-220, filed 10/10/83.] Repealed by WSR 93-22-074, filed 11/1/93, effective 12/2/93. Statutory Authority: RCW 18.04.055.
- 4-25-260 Temporary permits. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-260, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-270 Enforcement actions against licensees. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-270, filed 10/10/83.] Repealed by WSR 94-23-079, filed 11/16/94, effective 12/17/94. Statutory Authority: RCW 18.04.055 (1) and (2).
- 4-25-280 Quality assurance review program. [Statutory Authority: RCW 18.04.055(7). WSR 87-03-040 (Order ACB-128), § 4-25-280, filed 1/16/87.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-300 Enforcement procedures—Investigations. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-300, filed 10/10/83.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-320 Enforcement procedures—Hearings by the board. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-320, filed 10/10/83.] Repealed by WSR 94-02-070, filed 1/4/94, effective 2/4/94. Statutory Authority: RCW 18.04.055.
- 4-25-360 Reinstatement. [Statutory Authority: RCW 18.04.070. WSR 83-21-030 (Order ACB 104), § 4-25-360, filed 10/10/83.] Repealed by WSR 93-12-064, filed 5/27/93, effective 7/1/93. Statutory Authority: RCW 18.04.055.
- 4-25-400 What is the authority for and the purpose of the board's rules? [Statutory Authority: RCW 18.04.055. WSR 08-18-016, § 4-25-400, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-400, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-400, filed 10/30/01, effective 12/1/01; WSR 00-11-067, § 4-25-400, filed 5/15/00, effective 6/30/00; WSR 93-12-063, § 4-25-400, filed 5/27/93, effective 7/1/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055. Recodified as § 4-30-020.
- 4-25-410 Definitions. [Statutory Authority: RCW 18.04.055, 18.04.025. WSR 08-18-016, § 4-25-410, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055. WSR 05-01-137, § 4-25-410, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-410, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(16). WSR 02-04-064, § 4-25-410, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11). WSR 01-11-124, § 4-25-410, filed 5/22/01, effective 6/30/01; WSR 98-12-020, § 4-25-410, filed 5/27/98,



- effective 6/27/98; WSR 94-23-071, § 4-25-410, filed 11/15/94, effective 12/16/94.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.025, 18.04.350. Recodified as § 4-30-010.
- 4-25-510 What is the board's meeting schedule and how are officers elected? [Statutory Authority: RCW 18.04.055, 42.30.070. WSR 07-14-034, § 4-25-510, filed 6/26/07, effective 7/27/07; WSR 05-01-137, § 4-25-510, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-510, filed 10/30/01, effective 12/1/01; WSR 00-11-068, § 4-25-510, filed 5/15/00, effective 6/30/00; WSR 99-18-111, § 4-25-510, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055. WSR 93-12-077, § 4-25-510, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.30.070. Recodified as § 4-30-022.
- 4-25-511 Confidential information. [Statutory Authority: RCW 18.04.055. WSR 93-12-076, § 4-25-511, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-02-008, filed 12/24/98, effective 1/24/99. Statutory Authority: RCW 18.04.055.
- 4-25-520 What public records does the board maintain? [Statutory Authority: RCW 18.04.055, 42.56.070. WSR 08-18-016, § 4-25-520, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055 and 42.17.260. WSR 02-04-064, § 4-25-520, filed 1/31/02, effective 3/15/02; WSR 01-11-125, § 4-25-520, filed 5/22/01, effective 6/30/01; WSR 98-12-021, § 4-25-520, filed 5/27/98, effective 6/27/98. Statutory Authority: Chapter 42.17 RCW. WSR 93-14-050, § 4-25-520, filed 6/29/93, effective 7/30/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.56.070. Recodified as § 4-30-024.
- 4-25-521 How can I contact the board? [Statutory Authority: RCW 18.04.055, 42.56.040. WSR 08-18-016, § 4-25-521, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055 and 42.17.250. WSR 01-11-126, § 4-25-521, filed 5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055(1). WSR 94-02-068, § 4-25-521, filed 1/4/94, effective 2/4/94.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 42.56.040. Recodified as § 4-30-026.
- 4-25-522 Operations and procedures. [Statutory Authority: RCW 18.04.055(1). WSR 94-02-068, § 4-25-522, filed 1/4/94, effective 2/4/94.] Repealed by WSR 00-11-069, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055.
- 4-25-530 Fees. [Statutory Authority: RCW 18.04.065, 18.04.105 (2) and (3). WSR 09-24-055, § 4-25-530, filed 11/24/09, effective 12/25/09. Statutory Authority: RCW 18.04.065, 18.04.105(3). WSR 09-10-019, § 4-25-530, filed 4/27/09, effective 8/1/09; WSR 08-14-152 and 08-15-018, § 4-25-530, filed 7/1/08 and 7/8/08, effective 8/1/08 and 8/8/08; WSR 07-14-035, § 4-25-530, filed 6/26/07, effective 8/1/07; WSR 06-14-030, § 4-25-530, filed 6/27/06, effective 8/1/06; WSR 05-10-046, § 4-25-530, filed 4/29/05, effective 6/2/05. Statutory Authority: RCW 18.04.065, 18.04.105(3), 18.04.205. WSR 05-01-136, § 4-25-530, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.065, [18.04.]105(3), [18.04.]195(7), [18.04.]205(4), [18.04.]215(8), [18.04.]350 (2)(a), and 42.17.260(8). WSR 04-01-076, § 4-25-530, filed 12/15/03, effective 1/15/04. Statutory Authority: RCW 18.04.055, [18.04.]065, [18.04.]105 (1)(e) and (3). WSR 02-22-083, § 4-25-530, filed 11/5/02, effective 12/31/02. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(3), 18.04.195(7), 18.04.205(4), 18.04.215(8), and 18.04.350(2). WSR 01-22-036, § 4-25-530, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105(7), 18.04.195(6) and 18.04.205(4). WSR 99-18-112, § 4-25-530, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(b). WSR 99-02-009, § 4-25-530, filed 12/24/98, effective 5/7/99. Statutory Authority: RCW 18.04.055, 18.04.065 and 18.04.195(6). WSR 96-12-060, § 4-25-530, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-12-075, § 4-25-530, filed 5/27/93, effective 7/1/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.065, 18.04.105 (1)(e), (3), and (4)(e), 18.04.195(10), 18.04.205(4), 18.04.215 (3), (4), and (8), 42.56.120. Recodified as § 4-30-038.
- 4-25-540 What rules govern the proceedings before the board? [Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. WSR 08-18-016, § 4-25-540, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-540, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-540, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(1) and 34.05.482. WSR 00-11-070, § 4-25-540, filed 5/15/00, effective 6/30/00; WSR 98-12-022, § 4-25-540, filed 5/27/98, effective 6/27/98. Statutory Authority: RCW 18.04.055. WSR 93-12-074, § 4-25-540, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(1), 34.05.220, and 34.05.482. Recodified as § 4-30-028.
- 4-25-550 Do I need to notify the board if I change my address? [Statutory Authority: RCW 18.04.055(16). WSR 08-18-016, § 4-25-550, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-550, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-550, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-023, § 4-25-550, filed 5/27/98, effective 6/27/98; WSR 93-12-073, § 4-25-550, filed 5/27/93, effective 7/1/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16). Recodified as § 4-30-032.
- 4-25-551 Must I respond to inquiries from the board? [Statutory Authority: RCW 18.04.055(16). WSR 08-18-016, § 4-25-551, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-551, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-551, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 98-12-047, § 4-25-551, filed 5/29/98, effective 6/29/98; WSR 93-12-072, § 4-25-551, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16). Recodified as § 4-30-034.
- 4-25-600 Rules of professional conduct—Preamble. [Statutory Authority: RCW 18.40.055 [18.04.055]. WSR 93-22-046, § 4-25-600, filed 10/28/93, effective 11/28/93.] Repealed by WSR 01-22-036, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055(2).
- 4-25-610 Which rules govern the conduct of CPAs, CPA-Inactive certificate holders, CPA firms, and firm owners? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-610, filed

8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-610, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-610, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.40.055 [18.04.055]. WSR 93-22-046, § 4-25-610, filed 10/28/93, effective 11/28/93.] Repealed by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2).

- 4-25-620 What are the requirements concerning integrity and objectivity? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-620, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-620, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-620, filed 1/31/02, effective 3/15/02; WSR 98-12-048, § 4-25-620, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-620, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-040.
- 4-25-622 When is independence required? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-622, filed 8/25/08, effective 9/25/08; WSR 03-24-034, § 4-25-622, filed 11/25/03, effective 12/31/03; WSR 98-12-049, § 4-25-622, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-622, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-042.
- 4-25-625 Commissions and referral fees. [Statutory Authority: RCW 18.04.055. WSR 94-23-069, § 4-25-625, filed 11/15/94, effective 12/16/94.] Repealed by WSR 98-12-056, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055(2).
- 4-25-626 What restrictions govern commissions, referral, and contingent fees? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-626, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-626, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-626, filed 1/31/02, effective 3/15/02; WSR 01-03-012, § 4-25-626, filed 1/5/01, effective 2/5/01; WSR 98-12-055, § 4-25-626, filed 5/29/98, effective 6/29/98.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-044.
- 4-25-627 Contingent fees. [Statutory Authority: RCW 18.04.055. WSR 94-23-069, § 4-25-627, filed 11/15/94, effective 12/16/94.] Repealed by WSR 98-12-056, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055(2).
- 4-25-630 What are the requirements concerning competence? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-630, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-630, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-630, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-630, filed 10/28/93, effective 11/28/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-046.
- 4-25-631 Compliance is required with which rules, regulations and professional standards? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-631, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-631, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-631, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 (2) and (6). WSR 00-11-071, § 4-25-631, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(6). WSR 98-12-050, § 4-25-631, filed 5/29/98, effective 6/29/98. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-631, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-048.
- 4-25-640 What are the requirements concerning records and clients confidential information? [Statutory Authority: RCW 18.04.055(2), 18.04.390 (4)(b), 18.04.405(1). WSR 08-18-016, § 4-25-640, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-640, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-640, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(2). WSR 02-22-082, § 4-25-640, filed 11/5/02, effective 12/31/02. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-640, filed 10/28/93, effective 11/28/93.] Amended and decodified by WSR 11-06-062, filed 3/2/11, effective 4/2/11. Statutory Authority: RCW 18.04.055(2), 18.04.390 (4)(b), and 18.04.405(1). Recodified as § 4-30-050.
- 4-25-650 What acts are considered discreditable? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-650, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-650, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-650, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055. WSR 93-22-090, § 4-25-650, filed 11/2/93, effective 12/3/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-052.
- 4-25-660 What are the limitations on advertising and other forms of solicitation? [Statutory Authority: RCW 18.04.055(2). WSR 08-18-016, § 4-25-660, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-660, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-660, filed 1/31/02, effective 3/15/02; WSR 00-11-072, § 4-25-660, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055. WSR 93-22-090, § 4-25-660, filed 11/2/93, effective 12/3/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(2). Recodified as § 4-30-054.
- 4-25-661 What are the limitations regarding individual and firm names? [Statutory Authority: RCW 18.04.055(4), (8) and 18.04.345(5). WSR 05-01-137, § 4-25-661, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.055(8). WSR 01-22-036, § 4-25-661, filed 10/30/01, effective 12/1/01; WSR 00-11-073, § 4-25-661, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055 [18.04.055]. WSR 93-22-046, § 4-25-661, filed 10/28/93, effective 11/28/93.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Recodified as § 4-30-056.
- 4-25-670 What enforcement actions must be reported to the board? [Statutory Authority: RCW 18.04.195 (13)(b), 18.04.215 (9)(b). WSR 08-18-016, § 4-25-670, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.195 (10)(b) and 18.04.215 (9)(b). WSR 05-01-137, § 4-25-670, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-670, filed 11/25/03, effective 12/31/03.] Amended and decodified by WSR 11-06-062, filed 3/2/11, effective 4/2/11. Statutory Authority: RCW 18.04.195 (13)(b) and 18.04.215 (9)(b). Recodified as § 4-30-036.

- 4-25-710 What are the education requirements to qualify to apply for the CPA examination? [Statutory Authority: RCW 18.04.055(5) and 18.04.105(1). WSR 05-01-137, § 4-25-710, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-710, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(5). WSR 95-20-065, § 4-25-710, filed 10/3/95, effective 11/3/95; WSR 93-12-071, § 4-25-710, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(5), 18.04.105(1). Recodified as § 4-30-060.
- 4-25-720 How do I apply to take the CPA examination? [Statutory Authority: RCW 18.04.105(2). WSR 05-01-137, § 4-25-720, filed 12/16/04, effective 1/31/05; WSR 03-17-041, § 4-25-720, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055(5) and 18.04.105(2). WSR 02-04-064, § 4-25-720, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 93-12-070, § 4-25-720, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.105(2). Recodified as § 4-30-062.
- 4-25-721 What does the board consider to be cheating on the CPA examination, what actions may the board take if cheating is suspected, and what sanctions may the board impose if cheating occurs? [Statutory Authority: RCW 18.04.105(2). WSR 05-01-137, § 4-25-721, filed 12/16/04, effective 1/31/05; WSR 03-17-042, § 4-25-721, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055. WSR 02-04-064, § 4-25-721, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11). WSR 01-11-127, § 4-25-721, filed 5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055. WSR 93-12-069, § 4-25-721, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.105(2). Recodified as § 4-30-064.
- 4-25-722 CPA examination—Content. [Statutory Authority: RCW 18.04.055 and 18.04.105. WSR 96-12-062, § 4-25-722, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-22-047, § 4-25-722, filed 10/28/93, effective 11/28/93.] Repealed by WSR 01-11-128, filed 5/22/01, effective 6/30/01. Statutory Authority: RCW 18.04.055(11).
- 4-25-730 What are the experience requirements in order to obtain a CPA license? [Statutory Authority: RCW 18.04.955(11) [18.04.055(11)] and 18.04.105 (1)(d). WSR 05-01-137, § 4-25-730, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.055(11) and 18.04.105 (1)(d). WSR 02-04-064, § 4-25-730, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.215. WSR 01-03-011, § 4-25-730, filed 1/5/01, effective 6/30/01. Statutory Authority: RCW 18.04.055 and 18.04.215 (1)(a). WSR 99-18-113, § 4-25-730, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055. WSR 93-12-068, § 4-25-730, filed 5/27/93, effective 7/1/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(11), 18.04.105 (1)(d). Recodified as § 4-30-070.
- 4-25-735 How does a CPA-Inactive certificate holder apply for licensure? [Statutory Authority: RCW 18.04.055(12), 18.04.105(4). WSR 08-18-016, § 4-25-735, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-735, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-735, filed 1/31/02, effective 3/15/02.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(12), 18.04.105(4). Recodified as § 4-30-082.
- 4-25-740 CPA certificate and license. [Statutory Authority: RCW 18.04.215. WSR 93-12-067, § 4-25-740, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-18-114, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.105.
- 4-25-745 How do I apply for an initial individual CPA license? [Statutory Authority: RCW 18.04.055, 18.04.105(1), 18.04.215(1). WSR 08-18-016, § 4-25-745, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-745, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-745, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055, 18.04.105 and 18.04.215. WSR 99-18-115, § 4-25-745, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055, 18.04.105(1), 18.04.215(1). Recodified as § 4-30-080.
- 4-25-746 How do I apply for a Washington state CPA license if I hold a valid CPA license in another state? [Statutory Authority: RCW 18.04.180, 18.04.215(6). WSR 08-18-016, § 4-25-746, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-746, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-746, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055, 18.04.180 and 18.04.215(3). WSR 99-18-116, § 4-25-746, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.180, 18.04.215(6). Recodified as § 4-30-092.
- 4-25-747 Must an out-of-state individual holding a license from another state apply and obtain a Washington state license to hold out and practice in Washington state? [Statutory Authority: RCW 18.04.350 (2), (3), (4), (5). WSR 08-18-016, § 4-25-747, filed 8/25/08, effective 9/25/08.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.350 (2), (3), (4), (5). Recodified as § 4-30-090.
- 4-25-750 What are the CPA firm licensing requirements? [Statutory Authority: RCW 18.04.055(8), 18.04.195, 18.04.205. WSR 08-18-016, § 4-25-750, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-750, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-750, filed 11/25/03, effective 12/31/03; WSR 02-04-064, § 4-25-750, filed 1/31/02, effective 3/15/02; WSR 00-11-074, § 4-25-750, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(8) and 18.04.205(3). WSR 99-18-117, § 4-25-750, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055(3), 18.04.205(3) and 18.04.195. WSR 96-12-061, § 4-25-750, filed 5/31/96, effective 7/1/96. Statutory Authority: RCW 18.04.055. WSR 93-22-089, § 4-25-750, filed 11/2/93, effective 12/3/93.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(8), 18.04.195, 18.04.205. Recodified as § 4-30-110.
- 4-25-752 How do I initially register to be a resident nonlicensee owner of a licensed firm and with which rules must a nonlicensee firm owner comply? [Statutory Authority: RCW 18.04.055(13), 18.04.195 (11) and (12). WSR 08-18-016, § 4-25-752, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055(13) and 18.04.195(8). WSR 02-04-064, §

- 4-25-752, filed 1/31/02, effective 3/15/02.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(13), 18.04.195 (11) and (12). Recodified as § 4-30-116.
- 4-25-753 Must a firm holding a license from another state apply and obtain a Washington state license to hold out and practice in Washington state? [Statutory Authority: RCW 18.04.055(8), 18.04.195. WSR 08-18-016, § 4-25-753, filed 8/25/08, effective 9/25/08.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(8), 18.04.195. Recodified as § 4-30-112.
- 4-25-755 Temporary permits. [Statutory Authority: RCW 18.04.055(11). WSR 93-12-066, § 4-25-755, filed 5/27/93, effective 7/1/93.] Repealed by WSR 01-22-036, filed 10/30/01, effective 12/1/01.
- 4-25-756 I am licensed in another state—How do I notify the board of my intent to enter the state in order to obtain practice privileges in the state of Washington? [Statutory Authority: RCW 18.04.350(6). WSR 05-01-135, § 4-25-756, filed 12/16/04, effective 1/31/05. Statutory Authority: RCW 18.04.350(2). WSR 02-04-064, § 4-25-756, filed 1/31/02, effective 3/15/02.] Repealed by WSR 08-18-016, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055, 18.04.350(2).
- 4-25-760 Reinstating certificates and licenses. [Statutory Authority: RCW 18.04.055(11). WSR 93-12-065, § 4-25-760, filed 5/27/93, effective 7/1/93.] Repealed by WSR 99-18-118, filed 9/1/99, effective 1/1/00. Statutory Authority: RCW 18.04.055(11).
- 4-25-780 Reciprocity for accountants from foreign countries. [Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 99-18-119, § 4-25-780, filed 9/1/99, effective 1/1/00; WSR 94-10-039, § 4-25-780, filed 4/29/94, effective 5/30/94.] Repealed by WSR 00-11-075, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(11) and 18.04.183.
- 4-25-781 What are the rules governing reciprocity for accountants from foreign countries? [Statutory Authority: RCW 18.04.183. WSR 01-22-036, § 4-25-781, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-781, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.183. Recodified as § 4-30-100.
- 4-25-782 How do I apply for an initial Washington state license through foreign reciprocity? [Statutory Authority: RCW 18.04.183. WSR 09-01-166, § 4-25-782, filed 12/23/08, effective 1/23/09; WSR 05-01-135, § 4-25-782, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-782, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-782, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.183. Recodified as § 4-30-102.
- 4-25-783 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity? [Statutory Authority: RCW 18.04.183 and 18.04.215(2). WSR 05-01-137, § 4-25-783, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-783, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055 and 18.04.183. WSR 00-11-076, § 4-25-783, filed 5/15/00, effective 6/30/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.183, 18.04.215(2). Recodified as § 4-30-104.
- 4-25-790 How do I renew my individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-790, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-790, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.105 and 18.04.215. WSR 99-18-120, § 4-25-790, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-094.
- 4-25-791 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? [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.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-120.
- 4-25-792 How do I reinstate a lapsed individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215(2). WSR 09-01-166, § 4-25-792, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215 (2), (4). WSR 05-01-137, § 4-25-792, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-792, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11) and 18.04.215 (2), (4). WSR 99-18-122, § 4-25-792, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215 (2) and (4). Recodified as § 4-30-124.
- 4-25-793 If I retire my license or CPA-Inactive certificate, how do I apply to return to my previous status as a licensee or a CPA-Inactive certificate holder? [Statutory Authority: RCW 18.04.215(7). 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.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(7). Recodified as § 4-30-122.
- 4-25-795 How do I reinstate a revoked or suspended license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner? [Statutory Authority: RCW 18.04.215(2), 18.04.335. WSR 09-01-166, § 4-25-795, filed 12/23/08, effective 1/23/09. Statutory Authority: RCW 18.04.215(2), 18.04.335, and 34.05.220. WSR 05-01-137, § 4-25-795, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-795, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(11), 18.04.335 and 34.05.220. WSR 99-18-123, § 4-25-795, filed 9/1/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed

- 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.215(2), 18.04.335, 34.05.220. Recodified as § 4-30-126.
- 4-25-810 Continuing professional education (CPE)—Who must have CPE. [Statutory Authority: RCW 18.04.055(7) and 18.04.215(4). WSR 98-12-051, § 4-25-810, filed 5/29/98, effective 1/1/99. Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-810, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
- 4-25-811 Continuing professional education (CPE)—Program standards. [Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-811, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
- 4-25-812 Continuing professional education (CPE)—Reports. [Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-812, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-049, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055.
- 4-25-813 Continuing professional education (CPE)—Program sponsor agreements. [Statutory Authority: RCW 18.04.055. WSR 94-02-072, § 4-25-813, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-23-050, filed 11/15/99, effective 1/1/00. Statutory Authority: RCW 18.04.055 and 18.04.105.
- 4-25-820 What are the requirements for participating in quality assurance review (QAR)? [Statutory Authority: RCW 18.04.055(9). WSR 08-18-016, § 4-25-820, filed 8/25/08, effective 9/25/08; WSR 07-14-036, § 4-25-820, filed 6/26/07, effective 7/27/07; WSR 05-01-135, § 4-25-820, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-820, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 94-02-071, § 4-25-820, filed 1/4/94, effective 2/4/94.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(9). Recodified as § 4-30-130.
- 4-25-830 What are the CPE requirements for individuals? [Statutory Authority: RCW 18.04.055(7) and 18.04.215. WSR 09-17-044, § 4-25-830, filed 8/11/09, effective 9/11/09. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 08-18-016, § 4-25-830, filed 8/25/08, effective 9/25/08; WSR 05-01-137, § 4-25-830, filed 12/16/04, effective 1/31/05; WSR 02-04-064, § 4-25-830, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055(7), 18.04.104(8), 18.04.215(4). WSR 00-11-077, § 4-25-830, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055(7), 18.04.215(4) and 18.04.105(8). WSR 99-23-045, § 4-25-830, filed 11/15/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-134.
- 4-25-831 What are the program standards for CPE? [Statutory Authority: RCW 18.04.055(7) and 18.04.215. WSR 09-17-044, § 4-25-831, filed 8/11/09, effective 9/11/09. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 05-01-137, § 4-25-831, filed 12/16/04, effective 1/31/05; WSR 01-22-036, § 4-25-831, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-046, § 4-25-831, filed 11/15/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-132.
- 4-25-832 How do I report my CPE to the board? [Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 01-22-036, § 4-25-832, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-047, § 4-25-832, filed 11/15/99, effective 1/1/00.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-136.
- 4-25-833 What documentation must I retain to support my eligibility for CPE credits? [Statutory Authority: RCW 18.04.055(7), 18.04.215(5). WSR 01-22-036, § 4-25-833, filed 10/30/01, effective 12/1/01. Statutory Authority: RCW 18.04.055 and 18.04.105(8). WSR 99-23-048, § 4-25-833, filed 11/15/99, effective 1/1/00.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(7), 18.04.215(5). Recodified as § 4-30-138.
- 4-25-910 What are the bases for the board to impose discipline? [Statutory Authority: RCW 18.04.055(16), 18.04.195 (11)(d), 18.04.295, 18.04.305, 18.04.350(2). WSR 08-18-016, § 4-25-910, filed 8/25/08, effective 9/25/08. Statutory Authority: RCW 18.04.055(16), 18.04.295, and 18.04.305. WSR 05-01-137, § 4-25-910, filed 12/16/04, effective 1/31/05; WSR 03-24-033, § 4-25-910, filed 11/25/03, effective 12/31/03. Statutory Authority: RCW 18.04.055(11), 18.04.295, and 18.04.305. WSR 02-04-064, § 4-25-910, filed 1/31/02, effective 3/15/02; WSR 00-11-078, § 4-25-910, filed 5/15/00, effective 6/30/00. Statutory Authority: RCW 18.04.055 and 18.04.295. WSR 94-23-070, § 4-25-910, filed 11/15/94, effective 12/16/94.] Amended and decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.055(16), 18.04.195 (11)(d), 18.04.295, 18.04.305, 18.04.350(2). Recodified as § 4-30-142.
- 4-25-920 Hearings by the board. [Statutory Authority: RCW 34.05.220 and 18.04.055. WSR 94-02-069, § 4-25-920, filed 1/4/94, effective 2/4/94.] Repealed by WSR 99-02-008, filed 12/24/98, effective 1/24/99. Statutory Authority: RCW 18.04.055.
- 4-25-930 Does the board authorize the use of any other titles or designations? [Statutory Authority: RCW 18.04.350(9). WSR 02-17-051, § 4-25-930, filed 8/15/02, effective 9/15/02.] Decodified by WSR 10-24-009, filed 11/18/10, effective 12/19/10. Statutory Authority: RCW 18.04.350(13). Recodified as § 4-30-058.