

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

**WAC 4-30-094 How do I renew my individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner?** A licensee may not renew as a CPA-Inactive certificate holder.

To renew your individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner, you must by April 30th of the year of expiration make application through the board's online application system or on a form provided by the board upon request and provide the board with:

(1) Complete renewal information including:

(a) Your certification that you have complied with the CPE requirements of WAC 4-30-134(1) and the supporting documentation requirements of WAC 4-30-138; and

(b) A listing of all states and foreign jurisdictions in which you hold or have applied for a license, certificate, or permit to practice;

(2) All required documentation, required information, and other documentation deemed necessary by the board; and

(3) All applicable fees.

A renewal application is not complete and cannot be processed until all required information, documents, and all applicable fees are submitted to the board.

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.

An individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner renewal expires on June 30 of the third calendar year following the calendar year of renewal.

**Late renewal application:** Failure to file a complete application for renewal of an individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner by April 30 of the year of expiration will result in late fees. The board may waive, reduce, or extend the due date of renewal and/or late fees based on individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.

**Failure to file a renewal application:** If you fail to file a complete application for renewal of an individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner by June 30 of the year of renewal, your individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner will lapse.

**Failure to complete CPE:** If you did not complete the credit hours of continuing professional education (CPE) required to renew your credential or did not submit a timely extension request and/or was not granted an extension of time for reasonable cause within which to complete the deficiency, your individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner will lapse on June 30th of the year of renewal.

**Lapsed credentials:** A lapsed credential is subject to reinstatement.

If your individual license, CPA-Inactive certificate, or registration as a resident nonlicensee firm owner has lapsed, you may not use the restricted title(s) or exercise other privileges that are dependent upon the renewal of your credential.

[Statutory Authority: RCW 18.04.215 (2) and (4). WSR 10-24-009, amended and recodified as § 4-30-094, filed 11/18/10, effective 12/19/10; 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.]

**(Effective July 1, 2024)**

**WAC 4-30-094 Renewals.** To renew your individual license or registration as a resident nonlicensee firm owner, you must by April 30th of the year of expiration make application through the board's online application system or on a form provided by the board upon request and provide the board with:

(1) Complete renewal information including:

(a) Your certification that you have complied with the CPE requirements of WAC 4-30-134 and the supporting documentation requirements of WAC 4-30-138; and

(b) A listing of all states and foreign jurisdictions in which you hold or have applied for a license, certificate, or permit to practice;

(2) All required documentation, required information, and other documentation deemed necessary by the board; and

(3) All applicable fees.

A renewal application is not complete and cannot be processed until all required information, documents, and all applicable fees are submitted to the board.

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.

An individual license or registration as a resident nonlicensee firm owner renewal expires on June 30 of the third calendar year following the calendar year of renewal.

**Late renewal application:** Failure to file a complete application for renewal of an individual license or registration as a resident nonlicensee firm owner by April 30th of the year of expiration will result in late fees. The board may waive, reduce, or extend the due date of renewal and/or late fees based on individual hardship including, but not limited to, financial hardship, critical illness, or active military deployment.

**Failure to file a renewal application:** If you fail to file a complete application for renewal of an individual license or registration as a resident nonlicensee firm owner by June 30th of the year of renewal, your individual license or registration as a resident nonlicensee firm owner will lapse.

**Failure to complete CPE:** If you did not complete the credit hours of continuing professional education (CPE) required to renew, or did not submit an extension request, and/or were not granted an extension of time to complete the deficiency, your individual license or registration as a resident nonlicensee firm owner will lapse on June 30th of the year of renewal.

**Lapsed credentials:** A lapsed credential is subject to reinstatement.

If your individual license or registration as a resident nonlicensee firm owner has lapsed, you may not use the restricted title(s) or exercise other privileges that are dependent upon the renewal.

[Statutory Authority: RCW 18.04.055. WSR 24-04-024, § 4-30-094, 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 § 4-30-094, filed 11/18/10, effective 12/19/10; 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.]