

WAC 4-30-116 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? To qualify as a nonlicensee owner of a licensed firm, you must:

- (1) Be an individual;
- (2) Meet the good character requirements of RCW 18.04.105 (1)(a);
- (3) Be an active individual participant in the licensed firm or affiliated entities as these terms are defined in WAC 4-30-010; and
- (4) If you are a resident of Washington state, you must:
 - (a) Provide all required information, documents, and fees to the board either by registering through the board's online application system or on a form provided upon request; and
 - (b) Achieve and document a passing grade of ninety percent or better on a course covering the complete content of the AICPA Code of Professional Conduct.
 - (c) Submit your registration concurrent with or prior to submission of the firm license application or firm license amendment by the firm with which you are associated.

An initial registration is not complete and cannot be processed until all required information, documents, and fees are submitted to the board.

If you are a Washington state resident, you may not hold ownership interest in a CPA firm licensed in Washington state until you receive written notice from the board of your Washington state registration number. On the date the registration is approved, your registration number will be included in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of your registration can be provided upon request.

Your initial registration will expire on June 30 of the third calendar year following initial issuance of the registration.

If you withdraw as a nonlicensee owner of a CPA firm, the firm must notify the board. Your registration as a nonlicensee firm owner will lapse and be subject to reinstatement.

All nonlicensee firm owners are subject to discipline for violation of the act or board rules.

[Statutory Authority: RCW 18.04.055(13), 18.04.195 (11) and (12). WSR 10-24-009, amended and recodified as § 4-30-116, filed 11/18/10, effective 12/19/10; 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.]