



Washington State Board of Accountancy

Policy Number: 2006-1

Title: Directions to Staff

Revised: July 18, 2008

Effective: October 27, 2006

Approved:



Edwin G. Jolicoeur, CPA, Chair

Purpose:

To provide clarification to the staff on terms used in Board rules (Washington Administrative Code [WAC] 4-25) and the Public Accountancy Act (Revised Code of Washington [RCW] 18.04) while the Board undertakes an intensive study of the issues involved.

I. "In Writing"

For purposes of meeting the "in writing" requirement of WAC 4-25-540, WAC-4-25-550, WAC 4-25-551, and WAC 4-25-830 the Board will accept appeals, address changes, responses to Board inquiry, or waiver requests including the original or copies of signed forms or documents, if required by:

- Mail
- Fax
- Email, or
- Other electronic means.

Verbal responses to Board inquiry do not meet the "in writing" requirement.

The sender is responsible for ensuring that the Board or Board staff receives any transmittal.

The following types of documents may not be transmitted to the Board fax or email:

1. Any document that must be accompanied by monetary payment
2. Any original document that is requested by the board in an investigation

II. “Within the State or In the State”

“Within the State or In the State” means physical presence in the state of Washington and/or performing public accounting services for clients in Washington State.

III. Practice Privilege Education Exemption

RCW 18.04.350(2) allows out-of-state individuals to have practice privileges in Washington State if the individual, among other requirements, has at least 150 semester hours of college or university education including a baccalaureate or higher degree conferred by a college or university. Subsection (2)(b) of this section allows the Board to exempt any individual from these education requirements if the individual holds a valid license issued by any other state issued prior to January 1, 2012.

For purposes of exercising practice privileges, the Board will exempt individuals from the 150 semester hour education requirement of RCW 18.04.350(2)(a) provided the individual holds a valid license issued by any other state issued prior to January 1, 2012 and meets the other requirements of RCW 18.04.350(2)(a).

This is not to be interpreted that individuals making application for an initial license for a Washington State CPA license under RCW 18.04.105, RCW 18.04.180(1)(d) (Reciprocity), or RCW 18.04.183(3)(c) (Foreign Reciprocity) are exempt from the 150-hour semester education requirement set by Board rule, WAC 4-25-710.