

**WAC 4-30-092 How do I apply for a Washington state CPA license if I hold a valid CPA license in another state?** (1) To qualify to apply for an individual Washington state license by reciprocity you must:

(a) Hold a license to practice public accounting issued by a state that makes a similar provision for holders of a license issued by this state;

(b) Meet the good character requirements of RCW 18.04.105 (1)(a);

(c) Meet the CPE requirements in WAC 4-30-134; and

(d) You must have:

(i) Passed the examination required for issuance of your certificate or license in the other state with grades that would have been passing grades at that time in this state and:

(ii) Met all current requirements for licensure at the time you apply; or

(iii) Met, at the time of the issuance of your license in the other state, all the requirements applicable at that time to obtain a license in this state; or

(iv) Had five years of experience in the practice of public accounting within the ten years immediately preceding your filing an application for licensure in this state; or

(v) Had three years of experience in the practice of public accounting within the five years immediately preceding your filing an application for licensure in this state; or

(2) The board may accept NASBA's designation of the applicant as substantially equivalent to national standards as meeting the requirements of subsection (1)(d) of this section.

(3) You must provide all required information, documents, and fees to the board either by making application through the board's online application system or on a form provided by the board upon request. You must provide all requested information, documents, and fees to the board before the application will be evaluated, including a certification that you have not held out in public practice during any time prior to submitting your application unless expressly permitted by then existing board rule.

(4) Provided no sanctions or investigations by other jurisdictions are in process and you have met the requirements for applying for licensure through interstate reciprocity, you may use the CPA title in Washington state upon submission of a complete application to the board.

(5) Upon evaluation of your qualifications and approval of your application your licensed status will be posted in the board's license database and, therefore, made publicly available for confirmation. A hard copy of your license can be provided upon request.

(6) Your reciprocal license will expire on June 30 of the third calendar year following the date of licensure.

(7) You must notify the board within thirty days if your license or certificate issued by the other jurisdiction has lapsed or otherwise become invalid.

[Statutory Authority: RCW 18.04.180, 18.04.215(6). WSR 10-24-009, amended and recodified as § 4-30-092, filed 11/18/10, effective 12/19/10; 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.]