

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

**WAC 4-30-104 How do I renew a Washington CPA-Inactive certificate and/or license granted through foreign reciprocity?** 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.

To renew your individual license or CPA-Inactive certificate originally granted through foreign reciprocity, you must provide the board by April 30th of the year of expiration a renewal application including:

(1) 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;

(2) All requested documentation; and

(3) All applicable fees.

You must provide all requested information, documents, and fees to the board before the application will be evaluated.

Upon assessment of your continued qualifications and approval of your application, your renewed 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 CPA-Inactive certificate renewal expires on June 30 of the third calendar year following the calendar year of renewal.

Failure to file a complete application for an individual license or CPA-Inactive certificate renewal 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.

If you fail to file a complete application for individual license or CPA-Inactive certificate renewal by June 30 of the year of expiration, your individual license or CPA-Inactive certificate will lapse.

If you are a CPA-Inactive certificate holder and are renewing your CPA-Inactive certificate, as a CPA-Inactive you are prohibited from using the title CPA or certified public accountant. You are prohibited from practicing public accountancy. You must use the title CPA-Inactive and print or display the word "Inactive" immediately following the title CPA or certified public accountant whenever the initials CPA or certified public accountant is printed on a business card, letterhead, or other document including documents published or transmitted through electronic media, in exactly the same font and font size as the title CPA or certified public accountant.

If your individual license or CPA-Inactive certificate has lapsed, you may not use the title CPA or CPA-Inactive.

[Statutory Authority: RCW 18.04.183, 18.04.215(2). WSR 10-24-009, amended and recodified as § 4-30-104, filed 11/18/10, effective 12/19/10; 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.]