

RCW 18.04.205 Registration of offices—Requirements—Rules—Fees.

(1) Each office established or maintained in this state for the purpose of offering to issue or issuing reports in this state shall register with the board under this chapter every three years.

(2) The practice of public accounting in each office of a CPA firm established or maintained in this state shall take place under the direct supervision of a resident licensee holding a license under RCW 18.04.105 and 18.04.215, except that the supervisory requirements of this subsection shall not preclude a nonlicensee from being in charge of a CPA firm.

(3) The board shall by rule prescribe the procedure to be followed to register and maintain offices established in this state for the purpose of offering to issue or issuing attest or compilation reports.

(4) Fees for the registration of offices shall be determined by the board. Fees shall be paid by the applicant at the time the registration form is filed with the board. [2024 c 13 s 7; 2019 c 71 s 4; 2016 c 127 s 6; 2008 c 16 s 4; 2001 c 294 s 12; 1999 c 378 s 6; 1992 c 103 s 9; 1986 c 295 s 9; 1983 c 234 s 10.]

Finding—Intent—2008 c 16: See note following RCW 18.04.025.

Effective date—2001 c 294: See note following RCW 18.04.015.