

**WAC 4-30-062 Applying to take the CPA examination.** (1) **Application process and due dates:** Your application to take the CPA examination must be submitted to the board's examination administrator. Applicants must submit all required information, documents, and fees to complete their application within 60 days of the date their application is submitted to the board's examination administrator. Your application is not considered complete until all the following are provided:

- Complete application information and requested documents;
- Fee(s).

(2) **Fee refund and forfeiture:** Upon submission of your application to the examination administrator, no portion of the board's administrative fee is refundable. Upon the examination administrator's authorization to test, no portion of the total exam fee (both administrative fee and section fee(s)) is refundable. If you fail to meet the board's scheduling or admission requirements, you forfeit all the exam fee(s) and you must reapply to take the section(s) of the exam.

(3) **Notice of admittance to the examination or denial of your application:** You must contact the approved test provider to schedule the time and location for your examination. The notice of eligibility to take the examination is called a Notice to Schedule (NTS). The NTS will be valid for one taking of the examination section(s) within the six months following the date of the NTS.

Notice of a denial of your application or notice of your eligibility to take the examination will be sent to you by the examination administrator.

(4) **Examination content:** The CPA examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the board may require.

(5) **Examination process:**

(a) The board uses all parts of the uniform CPA examination and the advisory grading services of the American Institute of Certified Public Accountants.

(b) To satisfy the examination requirement for a license you must have achieved a score of 75 on all sections of the examination within a rolling 36-month period.

(c) You may take the required sections in any order.

(d) You must pass all sections of the examination within a 36-month rolling period, which begins on the date that the first section(s) is passed. A section is considered passed on the date that your grade is released.

(e) You can retake a test section after the grade for any previous attempt of that same section has been released.

(f) In the event you do not pass all sections of the examination within the rolling 36-month period, credit for any section(s) passed prior to the 36-month period will expire and you must retake any expired section.

[Statutory Authority: RCW 18.04.055. WSR 23-22-048, § 4-30-062, filed 10/25/23, effective 11/25/23; WSR 21-23-003, § 4-30-062, filed 11/3/21, effective 12/4/21; WSR 19-10-080, § 4-30-062, filed 5/1/19, effective 6/1/19; WSR 18-21-034, § 4-30-062, filed 10/8/18, effective 11/8/18. Statutory Authority: RCW 18.04.055, 18.04.105. WSR 16-10-019, § 4-30-062, filed 4/22/16, effective 5/23/16. Statutory Authority: RCW 18.04.105(2). WSR 10-24-009, amended and recodified as § 4-30-062,

filed 11/18/10, effective 12/19/10; WSR 05-01-137, § 4-25-720, filed 12/16/04, effective 1/31/05; WSR 03-17-041, § 4-25-720, filed 8/15/03, effective 9/30/03. Statutory Authority: RCW 18.04.055(5) and 18.04.105(2). WSR 02-04-064, § 4-25-720, filed 1/31/02, effective 3/15/02. Statutory Authority: RCW 18.04.055. WSR 93-12-070, § 4-25-720, filed 5/27/93, effective 7/1/93.]