

North Carolina State Board of CPA Examiners
1101 Oberlin Road Suite 104 • Raleigh NC 27605
Phone: (919) 733-4224 • Fax: (919) 733-4209 • Web: nccpaboard.gov

UNIFORM CPA EXAMINATION APPLICATION INSTRUCTIONS (INITIAL APPLICANT)

- A. If you are applying for the Uniform CPA Examination (Exam) for the ***first time***, you must complete this initial Exam application. If you have applied previously for at least one section of the Exam, you must complete a re-Exam application.
- B. You must answer all questions for the application to be complete. The Board will not consider incomplete applications and will return the application to you. If you do not complete the PDF version of the application, please print all responses in ALL CAPS using blue or black ink.
- C. When completing Question 3, your name must ***exactly*** match the name on the primary photo id you will use for admittance to the Prometric Testing Center. If your name has changed (marriage, divorce, etc.) since you attended college and the name on your transcript does not match the name on your application, you must provide a photocopy of the official document that authorizes the name change.
- D. You must provide two identical copies of a photo that meets the current US passport requirements as shown on the US Department of State website (www.travel.state.gov/content/travel/en/passports/requirements/photos.html). Snapshots, vending machine photos, digital photos, previously laminated photos, and photocopies of your driver's license or passport will not be accepted. Print your full name on the back of each photograph; photographs will not be returned.
- E. The Board contacts applicants by email (Question 6); you must provide the Board with at least one valid email address. If your email address changes after you apply for the Exam, notify the Board immediately. Email from the Board will be sent from the domain @nccpaboard.gov; please add this domain to your approved/safe senders list. NASBA sends Exam-related information such as Notices to Schedule ***by email only***. Email from NASBA will be sent from the domain @nasba.org; please add this domain to your approved/safe senders list.
- F. You are not required to apply for all four Exam sections on this application. You may choose to sit for one, two, three, or four sections (Question 7). If the Board approves your Exam application (check the status of your application on the Exam applicant page of the Board's website, nccpaboard.gov), you will receive an email from NASBA with a link to your Notice to Schedule (NTS). If you do not receive the NTS notification within 15 business days after your application is approved, contact Phyllis Elliott at phyllise@nccpaboard.gov. The NTS is valid for six months from the date of issue and you must schedule and sit for the Exam section(s) you indicated on your application before the NTS expires. ***The expiration date on an NTS cannot be extended.***
- G. All attachments in the Pertinent Data section (Question 8) must accompany the application when you submit it to the Board. Applications that do not include the necessary attachments when submitted are considered incomplete and will be returned to you. 21 NCAC 08F .0103(f) authorizes the Board to conduct a background check, including a check of criminal records, of Exam applicants.
- H. Official transcripts (Question 9) must bear the signature of the Registrar and the official school seal; state the graduation date and degree awarded (if you have graduated); and specify all accounting courses completed and credit hours earned toward the Board's concentration in accounting requirement. Photocopies of transcripts are not accepted.
- E-transcripts, such as those requested through the National Student Clearinghouse, are deemed unofficial if printed and submitted with your application. You may request that the college or university send the transcript directly to Phyllis Elliott (phyllise@nccpaboard.gov). If you choose this option, you must notify the Board that your transcript(s) will be sent to the Board from an e-transcript service.
- I. Moral character references (Question 10) must have sufficient knowledge of your moral character. Generally, each reference should have known you for at least one year. All information lines must be completed. Persons related by blood or marriage to you ***cannot*** sign the certificate of moral character.
- J. An application received without proper payment will not be processed by the Board and will be returned to the applicant. All fees and costs paid with an ***approved*** application for the Exam are ***non-refundable*** and cannot be used toward a future Exam application.

Make checks payable to: State Board of CPA Examiners. You may pay the fees using VISA or MasterCard (use attached authorization slip). If a check or credit card does not clear the issuing financial institution, the application will be deemed incomplete, returned to the applicant, and the Notice to Schedule (NTS), if issued, will be cancelled. A \$36.00 processing fee will be charged for any check which does not clear the issuing financial institution.

As an initial Exam applicant, regardless of the number of Exam sections for which you are sitting, you must submit the \$230.00 administrative fee and the per-section fee for each section for which you are applying. Fees for the Exam sections are shown below.

Administrative Fee	\$230.00	\$230.00
Auditing & Attestation (AUDIT)	\$226.15	
Business Environments & Concepts (BEC)	\$226.15	
Financial Accounting & Reporting (FAR)	\$226.15	
Regulation (REG)	\$226.15	
TOTAL FEES TO BE SUBMITTED WITH APPLICATION		

- L. If you require testing accommodations under the Americans with Disability Act (ADA), please contact Phyllis Elliott (phyllise@nccpaboard.gov) to obtain the necessary forms.
- M. Send all inquiries about your Exam application to Phyllis Elliott (phyllise@nccpaboard.gov).

APPLICATION CHECKLIST

- Did you answer all questions?
- Did you enclose two identical copies of a photo that meets current US passport standards?
- Did you write your name on the back of each photo?
- Did you enclose official transcript(s) or arrange for an e-transcript to be sent to the Board?
- If you answered yes to A, B, C, or D in Question 8, did you enclose a copy of the relevant documents?
- If you answered no to E in Question 8, did you enclose proof of resident alien status or notarized affidavit of your intention to become a US citizen?
- Did you obtain three (3) moral character references?
- Did you enclose a check or credit card authorization for the correct fees?
- If paying by check, did you make your check payable to the **State Board of CPA Examiners**?
- Did you sign and date the application?
- Did you make a copy of the completed application and all attachments for your records?

Mail Your Completed Application and All Attachments to:

Exam Application
 NC State Board of CPA Examiners
 PO Box 12827
 Raleigh, NC 27605

- Most initial Exam applications are approved and processed within 10 business days of receipt, but delays may occur. You may check the status of your application on the Exam Applicant page of the Board's website, nccpaboard.gov.
- After your application is approved and processed, it will take about 10 business days for NASBA to notify you that your Notice to Schedule is available. The notification will be sent from NASBA (@nasba.org); check your spam/junk folder for the email.
- To access your NTS and Exam scores, you must have a NASBA Single-Sign-On (SSO) account. The NTS notification email from NASBA will provide instructions for setting up the account.

10. UNIFORM CPA EXAMINATION CERTIFICATE OF MORAL CHARACTER

Please read carefully before signing this form. This form is not to be signed by persons related, by blood or marriage, to the applicant. Suggested references include, but are not restricted to the following groups: instructors, employers, co-workers, clergy, public officials, and neighbors. Persons signing this certificate are expected to know the applicant for a period of time sufficient to make an evaluation of his or her moral character and to be familiar with the applicant's lifestyle outside the workplace or classroom. Persons signing this certificate should do so only after careful consideration and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

The applicant has affirmed to me that (1) the accompanying application was completed by the applicant prior to my signing this statement, and (2) all matters concerning his or her moral character have been made known to me. I have reviewed this completed application and believe it fully discloses all information necessary to properly evaluate this application.

I, the undersigned, certify that I am personally acquainted with the applicant and that the applicant is of good moral character (i.e., has a personal history of honesty, fairness, and respect for the rights of others and for the laws of the State of North Carolina and this nation); that he or she would be entirely worthy of the trust reposed in him or her by the State of North Carolina and the public as a CPA and that, in my opinion, conscientiously observes the high professional responsibilities of a CPA. I further certify that to the best of my knowledge, he or she has never been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any offense inclusive of traffic infractions, or declared by any court of competent jurisdiction to have committed any fraud; or if I have any reservations about the applicant's moral character, I agree to send a letter outlining my opinions concerning these matters to the NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

Printed Name

Address

City/State/ZIP

Employer

Relationship to Applicant (employer, friend, etc.)

Years Known Applicant

Telephone Number

Signature _____
Date

Printed Name

Address

City/State/ZIP

Employer

Relationship to Applicant (employer, friend, etc.)

Years Known Applicant

Telephone Number

Signature _____
Date

Printed Name

Address

City/State/ZIP

Employer

Relationship to Applicant (employer, friend, etc.)

Years Known Applicant

Telephone Number

Signature _____
Date

11. POLICY ON CHEATING

Any individual found to have engaged in conduct which subverts, or attempts to subvert, the Uniform CPA Examination process may, at the discretion of the North Carolina State Board of CPA Examiners, have his or her scores on the Examination withheld and/or declared invalid, be disqualified from holding the CPA certification, and may be subject to the imposition of other appropriate sanctions. Conduct which subverts or attempts to subvert the Uniform CPA Examination process includes, but is not limited to: (1) conduct which violates the standard of the test administration, such as communicating with any other examinee during the administration of the Uniform CPA Examination; copying answers from another examinee or permitting one's answers to be copied by another examinee during the administration of the Examination; having in one's possession, during the administration of the Examination, any books, notes, written or printed material, or data of any other kind, other than the distributed Examination materials; and failure to cooperate with testing officials, and (2) conduct which violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the Examination; impersonating an examinee; or having an impersonator take the Examination on another's behalf.

12. AFFIDAVIT OF APPLICANT

I have read North Carolina General Statute (NCGS) 93 and Title 21 North Carolina Administrative Code, Subchapter 08F (21 NCAC 08F) and do understand the State law and the rules of the Board applicable to the Uniform CPA Examination. Except as stated in a letter attached to this application, I meet all of the requirements to apply for this Examination. This completed application and all required attachments have been shown to and read by all persons who are attesting to my eligibility to take this Examination. I declare under the penalties of perjury that the information and statements made in this application are, to the best of my knowledge, true, correct, and complete. I understand that the contents of this application, including all attachments, as well as any disciplinary action or Consent Order, regarding me may be subject to the North Carolina Public Records Act. I understand by applying to sit for this Examination I am waiving any claim of confidentiality or privacy regarding disclosure of such public records.

I understand that the Examination is the property of the North Carolina State Board of CPA Examiners and that I will not remove any Examination materials, notes, or any other unauthorized materials from the examination room. I agree to keep confidential and will not disclose in any manner whatsoever any information concerning the questions or content of the Uniform CPA Examination as a result of taking the Examination. I understand that failure to comply may result in invalidation of my grades, disqualification from future Examinations, and possible civil and criminal penalties. Furthermore, I agree that in the event my Examination is lost, any claim I may have against the North Carolina State Board of CPA Examiners will be limited to the Examination fees and costs paid by me. I have read this application and do understand it and the policies of the North Carolina State Board of CPA Examiners. All fees and costs paid with an application for the Uniform CPA Examination are non-refundable and cannot be used toward a future Uniform CPA Examination application. I agree to comply with all written rules and instructions pertaining to the administration of the Uniform CPA Examination, including the policy on cheating, which is printed above. I release from liability all parties who respond to investigative inquiries from the Board. **By signing below, I authorize the Board to verify any of the representations and information set forth in this application by any means, including a criminal records check or other background check.**

Printed Name: _____

Signature: _____

Date: _____

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • Raleigh NC 27605

Phone 919-733-4222 • Fax 919-733-4209 • Web nccpaboard.gov

CREDIT CARD PAYMENT

Credit card payment cannot be processed unless all fields below are complete.

_____ MasterCard _____ VISA Amount \$ _____

Card Number _____

CVV/Security Code _____ Expiration Date _____
(3-digit code on back of card near or in signature box) (MM/YYYY)

Exact Name on Card _____

Billing Address for Card _____
Street or PO Box and City, State, Zip Code

Signature _____ Date _____

FOR BOARD USE

AUTHORIZATION CODE _____