

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 applied for at least one section of the Exam within the past five (5) years, you must complete a re-Exam application.
- B. You must answer all questions for the application to be complete. The Board does not consider incomplete applications and will return the application to you. ***If you do not complete the fillable PDF version of the application, please use blue or black ink and write your responses in ALL CAPS.***
- C. For Question 3, your name must ***exactly*** match the name on the primary photo id you will use for admittance to the Prometric Testing Center. (Your mother's maiden name is for security purposes only.) 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 the Board with a photocopy of the official document that authorizes the name change.
- D. You must provide two identical photos that meet the current US passport requirements (<https://bit.ly/3uJUZS9>). Snapshots, vending machine photos, digital photos, previously laminated photos, photos larger than 2x2, "selfies," and photocopies of your driver's license or passport ***are not*** accepted. Print your full name on the back of each photograph; the Board does not return pictures.
- E. The Board contacts applicants by email (Question 6); you must provide at least one valid email address. If your email address changes, notify the Board immediately. The Board's email domain is @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***. NASBA's email domain is @nasba.org; please add this domain to your approved/safe senders list. Check your spam/junk email folder for messages from the Board or NASBA.
- F. You do not need to apply for all four Exam sections on this application (Question 7). The Board encourages you to select only the section(s) you can sit for within the next six months. If the Board approves your Exam application, NASBA will email instructions for setting up an Exam account and retrieving the Notice to Schedule (NTS) for the section you selected on the application. If you do not receive the NTS notification within 15 business days after the Board approves your application, contact Phyllis Elliott at phyllise@nccpaboard.gov. An NTS is valid ***for six months from the date of issue***; you must schedule and sit for the Exam section on the NTS before the NTS expires. ***The Board does not extend NTS expiration dates.***
- G. You must include all attachments for the Pertinent Data section (Question 8) when submitting your application to the Board. 21 NCAC 08F .0103(f) authorizes the Board to conduct a background check, including criminal records, of Exam applicants. Traffic violations--even speeding--are reported as criminal offenses on the Board's background check.
- 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 the credit hours earned toward the Board's concentration in accounting requirement. Photocopies of transcripts are not accepted.
- E-transcripts are unofficial if printed and submitted with your application. Please request that the college or university send the transcript directly to Phyllis Elliott at phyllise@nccpaboard.gov. If you choose this option, check "Y" on Question 9-A.
- I. Moral character references (Question 10) must have sufficient knowledge of your moral character; each person should have known you for ***at least one year***. References must complete all information lines. A person related to you by blood or marriage ***cannot*** sign the moral character certificate. If you make copies of Page 2 of the application for each reference to complete and sign, print and sign your name and write the date on each copy.
- J. This application includes an Ethnicity and Gender questionnaire. The sole use of the information is to identify the population segments represented in the Board's Exam and licensing database. If you prefer not to disclose your ethnicity or gender, please check the appropriate "I do not wish to disclose" box. State Government policy prohibits discrimination based on race, sex, color, creed, national origin, age, genetic information, or disability. Your responses to the questionnaire will not affect the approval or processing of your application.

- K. The Board will not process an application that doesn't include the proper payment. Make checks payable to State Board of CPA Examiners. You may pay the fees by VISA, MasterCard, or American Express. If a payment 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 canceled. The Board assesses a \$36.00 processing fee for any check which does not clear the issuing financial institution. **All fees and costs paid with an approved application for the Exam are non-refundable and cannot be applied to a future Exam application.**

Regardless of the number of Exam sections you are sitting for, you must pay the \$230.00 administrative fee and the per-section fee for each section you select. As of August 6, 2022, the Exam fees are as follows.

Administrative Fee	\$230.00
Auditing & Attestation (AUDIT)	\$238.15
Business Environments & Concepts (BEC)	\$238.15
Financial Accounting & Reporting (FAR)	\$238.15
Regulation (REG)	\$238.15
TOTAL FEES TO SUBMIT WITH YOUR APPLICATION	

- L. If you require testing accommodations under the [Americans with Disability Act \(ADA\)](#), please complete the appropriate ADA forms ([available from the Forms & Applications page of nccpaboard.gov](#)) and submit them with your Exam application. Please contact Phyllis Elliott at phyllise@nccpaboard.gov if you have questions about requesting ADA accommodations.
- M. Send all inquiries about your Exam application to Phyllis Elliott at phyllise@nccpaboard.gov.

APPLICATION CHECKLIST

- Did you answer all questions, including the Ethnicity and Gender questionnaire?
- Did you enclose two identical copies of a 2x2 photo that meets current US passport standards?
- Did you write your name on the back of each photo?
- Did you attach official transcript(s) or request 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 attach proof of resident alien status or a notarized affidavit of your intention to become a US citizen?
- Did you obtain three (3) moral character references?
- Did you enclose a check, VISA, MasterCard, or American Express 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 ten (10) business days of receipt, but delays may occur. You may check the [status of your application on the Board's website](#).
- After the Board approves and processes your application, it will take up to ten (10) business days for NASBA to notify you by email that your Notice to Schedule (NTS) is available; check your spam/junk folder for the email.
- You must have a NASBA account to access your NTS and Exam scores. Set up your account using the information provided by NASBA. If you cannot create an account, contact NASBA at 1-800-CPA-Exam (800-272-3926) or candidatecare@nasba.org.

DO NOT RETURN THESE INSTRUCTIONS WITH YOUR APPLICATION.

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 to the applicant. Suggested references include but are not limited to instructors, employers, co-workers, clergy, public officials, and neighbors. Persons signing this certificate must know the applicant for at least one year to adequately evaluate their moral character and be familiar with the applicant's actions and behavior. Persons signing this certificate should do so only after careful consideration and reviewing the properly completed application to determine that the applicant has made all required disclosures.

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

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 the laws of the State of North Carolina and this nation); that they would be entirely worthy of the trust reposed in them 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, they have 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

Street Address or PO Box

City, State, and ZIP

Employer

Relationship to Applicant (employer, friend, etc.)

Years Known Applicant

Telephone Number

Signature Date

Printed Name

Street Address or PO Box

City, State, and ZIP

Employer

Relationship to Applicant (employer, friend, etc.)

Years Known Applicant

Telephone Number

Signature Date

Printed Name

Street Address or PO Box

City, State, and 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 that subverts or attempts to subvert the Uniform CPA Examination process may, at the discretion of the North Carolina State Board of CPA Examiners, have their 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 that subverts or attempts to subvert the Uniform CPA Examination process includes, but is not limited to (1) conduct that 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 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 the requirements to apply for this Examination. This completed application and all required attachments have been shown to and read by all persons attesting to my eligibility for this Examination. Under the penalties of perjury, I declare 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 and 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 the 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 the invalidation of my grades, disqualification from future Examinations, and possible civil and criminal penalties. Furthermore, I agree that if 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 I paid. I have read and understand this application and the policies of the North Carolina State Board of CPA Examiners. **All fees and costs paid with an approved application for the Uniform CPA Examination are non-refundable and cannot be used toward a future application.** I agree to comply with all written rules and instructions on the administration of the Uniform CPA Examination, including the policy on cheating, which is printed above. I release from liability all parties responding to the Board's investigative inquiries. **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 another background check.**

Printed Name: _____

Signature: _____

Date: _____

Ethnicity and Gender Questionnaire

State Government policy prohibits discrimination based on race, sex, color, creed, national origin, age, genetic information, or disability. The sole use of the information requested below is to identify the population segments represented in the Board's examination and licensing database. If you prefer not to disclose your ethnicity or gender, please check the appropriate "I do not wish to disclose" box.

Ethnicity (Select One)

- White (Not Hispanic or Latino):** A person having origins in any of the original peoples of Europe, the Middle East, or North Africa.
- Black or African American (Not Hispanic or Latino):** A person having origins in any of the black racial groups of Africa.
- Hispanic or Latino:** A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.
- Native American or Alaska Native (Not Hispanic or Latino):** A person having origins in any of the original peoples of North and South America (including Central America) who maintain tribal affiliation or community attachment.
- Asian (Not Hispanic or Latino):** A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- Native Hawaiian or Pacific Islander (Not Hispanic or Latino):** A person having origins in any of the peoples of Hawaii, Guam, Samoa, or other Pacific Islands.
- Two or More Ethnicities (Not Hispanic or Latino):** All persons identifying with more than one of the above five ethnicities.
- Self-Identify Ethnicity** _____
- I Do Not Wish to Disclose My Ethnicity**

Gender (Select One)

- Male**
- Female**
- Self-Identify Gender** _____
- I Do Not Wish to Disclose My Gender**

