



North Carolina State Board of Certified Public Accountant Examiners

INITIAL APPLICATION FOR THE UNIFORM CPA EXAMINATION

- A. If you are applying for the Uniform CPA Examination (Exam) for the first time, you must complete the initial Exam application. If you previously applied for at least one section of the Exam, you must complete the re-Exam application.
- B. You must answer all questions and include all supporting documentation for the application to be complete. The Board will not process an incomplete application. If you do not correct errors or deficiencies within 120 days of the Board's receipt of your application, it will be canceled, and you must contact examinations@nccpaboard.gov to resume the application process.
- 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 used 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 authorizing the name change.
- D. You must submit one printed photograph or one digital image with your Exam application. The photograph or digital image must be 2x2 inches, a front-view, full-face image of you alone, taken in normal street attire without a hat or dark glasses, against a plain, light background, and taken within the last six months. The photograph or digital image may be in black and white or color. Altered or AI-generated images are not accepted. Print your full name on the back of the photograph. If submitting your application by [email](#), the file name for the digital image must be your full name, as shown on your application.
- E. Because the Board contacts applicants by email, please 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 or safe sender 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 or safe sender list. Check your spam or junk 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 recommends selecting 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(s) you selected. If you do not receive the NTS within 15 business days after the Board approves your application, contact the Board at examinations@nccpaboard.gov. The NTS is valid for six months from the date of issue. Accordingly, you must schedule and take the Exam section(s) listed on the NTS before it expires. The Board does not extend NTS expiration dates.
- G. If you require testing accommodations under the Americans with Disabilities Act (ADA), please answer yes to Question 8 and submit the five required ADA forms, properly completed, with your application. The Board will not process an ADA accommodation request if all required forms are not completed and submitted with your application.
 - [Candidate's Request for ADA Accommodation](#) (completed by applicant)
 - [ADA Eligibility Questionnaire](#) (completed by applicant)
 - [Documentation of Candidate's ADA Accommodation History](#) (completed by University Disability Services)
 - [Professional Evaluation and Documentation of ADA Disability](#) (completed by licensed or certified professional)
 - [Physician's Verification of Disability and Need for ADA Accommodation](#) (completed by physician)
- H. You must include all attachments supporting your responses in the Pertinent Data section (Question 9) when submitting your application to the Board. 21 NCAC 08F .0103(f) authorizes the Board to conduct a background check, including a review of criminal records, of Exam applicants. NOTE: Traffic violations, including speeding tickets, are reported as criminal offenses in North Carolina.
If you are not a US citizen, you must submit proof of resident alien status or a [notarized affidavit of intention to become a US citizen](#).
- I. Official transcripts (Question 10) must bear the signature of the Registrar and the official school seal, state the graduation date and degree awarded (if you have graduated), specify all accounting courses completed, and the credit hours earned toward the Board's concentration in accounting requirement. Photocopies or scanned copies of transcripts are not accepted.
If you are submitting e-transcripts, check yes to Question 10-A and request that transcripts be sent to examinations@nccpaboard.gov. The transcript must be sent directly from the college or university registrar or through the institution's chosen provider.
- J. You must identify three people to serve as your moral character references on your application (Question 11). Each reference must complete a [Certificate of Moral Character for Initial Exam Applicant](#), and you must submit each properly completed Certificate of Moral Character with your application. Each reference must have sufficient knowledge of your personal history of honesty, fairness, and respect for the rights of others and for the laws of the State of North Carolina and the United States. Suggested references include, but are not limited to, instructors, employers, co-workers, clergy, public officials, and neighbors. A person related to you by blood or marriage cannot sign the moral character certificate.

- K. This application includes an Ethnicity and Gender questionnaire. The sole purpose of this 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 "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.
- L. All applications must include proper payment. Please make checks payable to the **NC State Board of CPA Examiners**. You may also pay the fees by VISA, MasterCard, or American Express by completing the Credit/Debit Card Payment Authorization slip. If a payment does not clear the issuing financial institution, the application will be deemed incomplete and returned to the applicant. The Notice to Schedule (NTS), if issued, will be canceled. The Board assesses a \$36.00 processing fee for any check that does not clear the issuing financial institution. **All fees and costs paid with an approved Exam application 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 3, 2026, the Exam fees are as follows.

Administrative Fee	\$230.00
Auditing & Attestation (AUD)	\$268.59
Business Analysis and Reporting (BAR)*	\$268.59
Financial Accounting & Reporting (FAR)	\$268.59
Information Systems and Control (ISC)*	\$268.59
Regulation (REG)	\$268.59
Tax Compliance & Planning (TCP)*	\$268.59
*BAR, ISC, and TCP are Discipline sections; you cannot apply for more than one (1) Discipline section on this application. Exam section changes cannot be made more than 30 days after the application approval date.	

APPLICATION CHECKLIST

- Did you answer all questions, including the Ethnicity and Gender questionnaire?
- Did you enclose one 2x2 photograph or digital image?
- Does your photo or digital image include your full name?
- Did you attach official transcript(s) or request that an e-transcript be sent to the Board?
- If you answered yes to A, B, C, or D in Question 9, did you enclose copies of the relevant documents?
- If you answered no to Question 8-E, 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 payable to the NC State Board of CPA Examiners or complete the Credit/Debit Card Payment Authorization slip?
- Did you sign and date the application?
- Did you make a copy of the completed application and all attachments for your records?

SUBMITTING YOUR APPLICATION

- If you are paying by MasterCard, VISA, or American Express and are not submitting transcripts, please email your application, all supporting documents, and the completed Credit/Debit Card Payment Authorization slip to examinations@nccpaboard.gov. If you submit your application and payment via email, please do not send an additional copy via the US Postal Service or a delivery service (e.g., FedEx, UPS).
- If you submit your application by mail, please send it to **Exam Application, NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605**.
- If you submit your application through a delivery service (FedEx, UPS, etc.), please send it to **Exam Application, NC State Board of CPA Examiners, 1101 Oberlin Rd., Ste 104, Raleigh, NC 27605**.

NOTICE TO SCHEDULE (NTS)

After the Board approves and processes your application, it may take up to ten (10) business days for NASBA to notify you by email that your Notice to Schedule (NTS) is available. Please check your spam or 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 are unable to create an account, please contact NASBA at 1-800-CPA-Exam (800-272-3926) or cpaexam@nasba.org. **REMINDER:** The Board does not extend the expiration date of an NTS.



North Carolina State Board of Certified Public Accountant Examiners

INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION

1. SOCIAL SECURITY NUMBER | | - | | - | | 2. DATE OF BIRTH | | | |
Month Date Year

3. NAME (MUST EXACTLY MATCH NAME ON PHOTO ID TO BE USED FOR ADMITTANCE TO TESTING CENTER)

| | | |
First Name Middle Name Last Name & Suffix

MOTHER'S MAIDEN NAME | | | |

4. HOME ADDRESS AND PHONE NUMBER

| | | | Phone | | | |
Street Address or PO Box Area Code

| | | | - | | |
City State Zip Code

| | | |
Email Address

5. BUSINESS ADDRESS AND PHONE NUMBER If you are not employed,
please enter n/a in each field.

| | | | Phone | | | |
Your Employer (Name of Firm/Company/Organization) Area Code

| | | |
Street Address or PO Box

| | | | - | | |
City State Zip Code

| | | |
Email Address

6. PREFERRED ADDRESS (SELECT ONE):

☐ Home ☐ Business

7. SELECT EXAM SECTION(S):

Core Sections (you may select up to three core sections)

☐ AUD (Auditing & Attestation) ☐ FAR (Financial Accounting & Reporting) ☐ REG (Taxation & Regulation)

Discipline Sections (you cannot select more than one discipline section)

☐ BAR (Business Analysis & Reporting) ☐ ISC (Information Systems & Control) ☐ TCP (Tax Compliance & Planning)

8. AMERICANS WITH DISABILITY ACT (ADA) ACCOMMODATION

Do you require testing accommodation under the ADA? ☐ Y ☐ N

If yes, you must submit each of the following properly completed forms with your application:

[Candidate's Request for ADA Accommodation](#) (completed by applicant)

[ADA Eligibility Questionnaire](#) (completed by applicant)

[Documentation of Candidate's ADA Accommodation History](#) (completed by University Disability Services)

[Professional Evaluation and Documentation of ADA Disability](#) (completed by licensed or certified professional)

[Physician's Verification of Disability and Need for ADA Accommodation](#) (completed by physician)

9. PERTINENT DATA

- A. Have you ever been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any offense, **including traffic infractions**? If so, please attach copies of the relevant records. You are not required to disclose any arrest, charge, or conviction expunged by the court. _Y _N
- B. Have you ever had an application for a license denied or any license disciplined, suspended, or revoked by any state or federal agency? If yes, please attach a detailed explanation/information. _Y _N
- C. Have you ever sat for or received credit for any section of the Uniform CPA Examination in another jurisdiction? If yes, which jurisdiction? _Y _N
- D. Have you ever been denied (for a reason other than not meeting the education requirement) to sit for the Uniform CPA Examination in any other jurisdiction(s)? If yes, attach a detailed explanation. _Y _N
- E. Are you a US citizen? If you are not a US citizen, you must enclose proof of resident alien status or a [notarized affidavit of intention to become a US citizen](#). _Y _N

10. EDUCATION

- A. Attach official transcript(s) and list the college(s) attended, the degree(s) awarded, and graduation date(s). If you are still in school, specify the expected graduation date(s). You may submit a separate list if needed. Are you submitting an e-transcript through a transcript service? _Y _N

College or University	Degree(s) Awarded	Graduation Date

- B. If you have not completed the concentration in accounting, list the college(s), course(s), semester hours, and anticipated completion date(s). You may submit a separate list if needed.

College or University	Course Name	Sem. Hrs.	Completion Date

11. UNIFORM CPA EXAMINATION CERTIFICATE OF MORAL CHARACTER

Please enter the full legal names of the three people who are serving as your moral character references.

12. 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 that 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.

13. 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 hereby agree that I will maintain the confidentiality of the Uniform CPA Examination. In addition, I agree that I will not:

- Divulge the nature or content of any Uniform CPA Examination question or answer under any circumstance;
- Engage in any unauthorized communication during testing;
- Refer to unauthorized materials or use unauthorized equipment during testing; and
- Remove or attempt to remove any Uniform CPA Examination materials, notes, or any other items from the examination room.

I understand that failure to comply may result in the invalidation of my grades, disqualification from future Examinations, expulsion from the testing facility, 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 Uniform CPA Examination 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



North Carolina State Board of Certified Public Accountant Examiners

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 "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**



North Carolina State Board of Certified Public Accountant Examiners

CERTIFICATE OF MORAL CHARACTER FOR INITIAL UNIFORM CPA EXAM APPLICANT

THIS SECTION TO BE COMPLETED BY APPLICANT

Applicant's Full Name (First/Middle/Last/Suffix)

Applicant's Mailing Address (Street or PO Box and City, State, and Zip Code)

THIS SECTION TO BE COMPLETED BY THE INDIVIDUAL PROVIDING THE MORAL CHARACTER REFERENCE

Under 21 NCAC 08F .0103, applicants for the Uniform CPA Examination must demonstrate good moral character. To verify this, the NC State Board of CPA Examiners (Board) will conduct a background check, and each applicant must provide three moral character references from individuals who are not related by blood or marriage to the applicant. The Board may contact any person who provides a character endorsement to confirm their knowledge of the applicant and verify the information provided.

The applicant must disclose to moral character references and the Board if they have ever been arrested, charged, convicted, found guilty, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense, including traffic violations. The applicant must provide a written explanation of each incident and a certified copy of the final disposition of the matter with their application to the Board. The applicant does not need to report any matter that has been expunged by a court.

The applicant must also disclose to moral character references and the Board if they have ever been denied a license by any state or federal agency or have been disciplined while licensed or registered with such an agency. The applicant must provide a written explanation of the matter and a certified copy of the records related to the denial or disciplinary action with their application to the Board.

In providing this moral character reference, I am attesting that:

- I am not related by blood or marriage to the applicant.
- I am personally familiar with the applicant.
- I have sufficient knowledge of the applicant's personal history of honesty, fairness, and respect for the rights of others and the laws of the State of North Carolina and the United States.
- I am aware of all arrests, charges, convictions, guilty verdicts, prayers for judgment continued, and pleas of *nolo contendere* to any criminal offense of the applicant.
- I am aware of all of the applicant's license denials or disciplinary actions by state or federal agencies.

Reference's Full Name (First Middle Last Suffix)

Mailing Address (Street or PO Box and City, State, and Zip Code)

Email Address

Telephone Number

Relationship to Applicant

How Long I've Known Applicant (Months/Years)

Signature

Date



North Carolina State Board of Certified Public Accountant Examiners

CREDIT/DEBIT CARD PAYMENT AUTHORIZATION

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

_____ MasterCard _____ VISA _____ American Express Amount \$ _____

Credit Card Number _____

CVV/Card Security Code _____ Expiration Date _____
(3-digit code for MC/VISA) (MM/YYYY)
(4-digit code for AmEx)

Exact Name on Card _____

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

Signature _____ Date _____

12-2025