

# EXCEPTION TO POLICY

## INSTRUCTIONS

The following instructions are intended for candidates who have registered to take the Uniform CPA Examination and are requesting a partial refund of examination fees paid or an extension of their valid Notice to Schedule (NTS) due to documented hardship.

**NOTE: If you are scheduled to take the examination, you are required to cancel the scheduled appointment and pay all appropriate fees prior to submission of this form.**

**If you have missed your scheduled appointment due to a documented hardship, and you are considered a “no show”, additional fees will be required to be paid by the candidate. Do not submit this form. Contact our office at 800-CPA-EXAM.**

### NASBA POLICY

There is no provision for withdrawing from the examination and/or requesting an extension of your current Notices to Schedule (NTS). Application and/or examination fees are NOT refundable. If your NTS expires prior to your taking the examination section, or you fail to attend your scheduled testing appointment, you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application/registration and examination fees.

### EXCEPTION TO NASBA POLICY

Candidates with extreme circumstances may request an NTS extension or a refund of examination fees only, under the following circumstances;

- VISA rejections - Copy of the official rejection letter must be submitted with this Form.
- Military Deployment - Copy of the official military orders must be submitted with this Form.
- Medical emergency –Copy of the doctor statement listing, date(s) of care and restriction(s) must be submitted with this Form. (candidate or candidate’s immediate family)
- Death - Copy of the death certificate or obituary (name shown) must be submitted with this Form.

The Exception to Policy Form and supporting documentation must be received no later than thirty (30) days from the date of the extreme circumstance.

### EXCEPTION TO POLICY RULES AND PROCESS

The Exception to Policy rules are as follows:

- Refunds - Candidate will receive a partial refund of examination fees paid only.
- NTS Extension - Candidate will receive an extended timeframe only up to the end of the next testing window.
- A candidate can request one (1) NTS Extension OR a partial refund for a Notice to Schedule using the same hardship.
- A candidate cannot have multiple Exception to Policy requests for any one Notice to Schedule, regardless of sections.

Allow seven (7) business days from submission of the Exception to Policy Form and supporting documentation for processing. Upon review, the candidate will be notified via email, of Refund Request Committee decision regarding their request.

### CONTACT INFORMATION

Candidates can submit the Exception to Policy Form with supporting documentation via mail, email, or fax.  
Mailing Address: CPA Examination Services, Exception to Policy Committee, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219

Phone: Toll-free: 1-800-CPA-EXAM; 615-880-4250; Hours: Monday - Friday, 8:00 - 4:30pm, Central  
Fax: (615)312-3792 Web: [www.nasba.org](http://www.nasba.org) Email: [cpaesrefund@nasba.org](mailto:cpaesrefund@nasba.org)



# EXCEPTION TO POLICY

The Exception to Policy Form and documentation must be received no later than thirty (30) days from the date of the extreme circumstance. Failure to submit the Exception to Policy Form and supporting documentation will deem request incomplete and will result in automatic denial of request. Candidates are advised that only one(1) Exception to Policy request can be submitted per Notice to Schedule. (NTS)

This form can be submitted to our office via mail, fax or email. M: 150 Fourth Ave. N, Suite 700, Nashville, TN 37219 or F: 615.312.3792 or E:cpaesrefund@nasba.org, or T:1-800-CPA-EXAM or 615-880-4250.

1. Jurisdiction: \_\_\_\_\_ 2. Jurisdiction ID #: \_\_\_\_\_
3. Name: \_\_\_\_\_  
FIRST MIDDLE LAST
4. Mailing Address: \_\_\_\_\_
4. Mailing Address: \_\_\_\_\_  
CITY STATE AIP CODE/POSTAL CODE COUNTRY
5. Email: \_\_\_\_\_
6. Candidate/Bd is requesting: Partial refund of examination fees \_\_\_\_\_ or NTS Extension \_\_\_\_\_
7. Candidate hardship: Death \_\_\_\_\_ Medical \_\_\_\_\_ Military \_\_\_\_\_ VISA rejection \_\_\_\_\_
8. Application or Registration date: \_\_\_\_\_ Section(s): AUD \_\_\_\_\_ BEC \_\_\_\_\_ FAR \_\_\_\_\_ REG \_\_\_\_\_
9. Current NTS Expiration Date: \_\_\_\_/\_\_\_\_/\_\_\_\_
10. Are you currently scheduled with Prometric to take this examination section(s)? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If Yes, you are required to cancel this appointment prior to submission of this form.
11. Did you miss a scheduled appointment with Prometric because of your circumstances? Yes \_\_\_\_\_ No \_\_\_\_\_  
 If Yes, you are considered a "NO SHOW" and this form is NOT applicable to you. Please contact our office.

\_\_\_\_\_  
Candidate/Board Signature

\_\_\_\_\_  
Date

### OFFICE USE ONLY

Date email sent to candidate: _____	FT or RE _____	Sections: A B F R _____	Request Approved: Yes No
Refund Amount: \$ _____	New Expiration Date: _____		
CPAES \$ _____	AUD Status: _____ CES# _____		
AICPA \$ _____	BEC Status: _____ CES# _____		
PROMETRIC \$ _____	FAR Status: _____ CES# _____		
OTHER \$ _____	REG Status: _____ CES# _____		
Total Refund \$ _____	Has Prometric been contacted? Yes No		
Refund Mgr Sign: _____	NTS Mgr Sign: _____		
Date Processed: _____	Date Submitted: _____		