Guam CPA exam applicants should use the NASBA CPA Examination Services On-Line Application at: https://nasba.org/exams/cpaexam/guam/

**INITIAL APPLICANT**

Register an account at https://cpacentral.nasba.org

Activate the registration by clicking the link in the email received after you register. **You will be prompted to login.**

Select APPLY ONLINE

**RE-EXAM APPLICANT**

Sign into your account at https://cpacentral.nasba.org

Select APPLY ONLINE

When asked, “Previous Application? Have you ever applied for or taken the CPA Examination before?” Answer Yes

Click APPLY NOW

**EDUCATION**

**Baccalaureate Degree**
Complete a Baccalaureate Degree or will within 18 months from the first sitting.

**Accounting Courses**
Obtain 24 semester hours in upper division accounting courses.

**Business Courses**
Obtain 24 semester hours in business courses.

**Transcripts**
Must be sent from your college or university directly to NASBA CPA Examination Services.

Please refer to https://nasba.org/exams/cpaexam/guam/ for additional details on education requirements.

**FOREIGN DEGREES**

Foreign degrees MUST be evaluated by a foreign credential evaluation service. Visit the GBOA website for a list of foreign credential evaluation services. Complete, detailed evaluations must be sent directly to the NASBA CPA Examination Services.

**GUAM SURCHARGE**

$140

A Guam Computer Testing Center Surcharge must be paid by all candidates. Guam residents pay a discounted price.

**DOCUMENTATION**

Once you complete the online application, please have all academic documentation submitted directly to NASBA CPA Examination Services either via mail or electronically.

- **Via Mail:** NASBA CPA Examination Services, PO Box 198469, Nashville, TN 37219
- **Via Email:** Must be submitted directly from the institute email to: etranscript@nasba.org

Guam Board of Accountancy
335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913
Tel: 671.647.0813 • Fax: 671.647.0816 • Email: exammgr@guamboa.org • Website: www.guamboa.org