



Initial Applicant:

You are sitting for the exam for the first time as a Guam candidate. Or, you previously taken the exam in another jurisdiction.

Re-Exam Applicant:

You have previously taken the exam as a Guam candidate.

APPLY ONLINE

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

NO



When asked, "Previous Application? Have you ever applied for or taken the CPA Examination before?" Answer No

Click APPLY NOW

Re-Exam Applicant



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



Select APPLY ONLINE

YES



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

Click APPLY NOW



FEES

Application Fee

\$100

A non-refundable application fee to be submitted with your examination application.

Exam Fee

\$208.40
per section

Examination fees are paid for each section (AUD, BEC, REG and FAR).

The Examination fees will increase on January 1, 2020. The new fee will be \$209.99.

Guam Surcharge

\$140

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

EDUCATION *You may qualify to sit for the Exam if you have:*



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.

Any electronically delivered transcripts must be submitted directly from the institution(s). Also, a copy of the international transcript must be included with the academic report sent to NASBA for each individual evaluation from the evaluation service. The application will be considered incomplete without these documents.

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