IQEX

International Qualification Examination

CANDIDATE BULLETIN

October 8, 2020

AICPA NASBA PROMETRIC

Table of Contents

PREFACE 3
INTRODUCTION 4
- WHO ACCEPTS IQEX 5
- EXAMINATION PROCESS 7

PREPARATION FOR THE EXAMINATION 8
- EXAMINATION CONTENT 9
- SAMPLE TEST AND TUTORIAL 9

APPLYING TO TAKE THE EXAMINATION 10
- THE APPLICATION 11
- EVIDENCE OF QUALIFICATION 11
- REFUND POLICY 12
- ADA ACCOMMODATIONS 12
- RESCINDED ELIGIBILITY 12
- INTERNATIONAL APPLICANTS 12

RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
- TESTING WINDOW 16
- TESTING CENTERS 16
- SCHEDULE YOUR EXAMINATION APPOINTMENT 16
- OPTIONS FOR TAKING THE EXAMINATION IN GUAM 19
- OPTIONS FOR INTERNATIONAL LOCATIONS 20
- PRE-APPROVED TESTING ACCOMMODATIONS 22
- MAKE CHANGES TO YOUR APPOINTMENT 23
- CANCEL AN APPOINTMENT 23
- TEST CENTER CLOSINGS 24
- RE-SCHEDULING/CANCELLATION FEE 25

TAKING YOUR EXAMINATION 26
- ARRIVE EARLY 27
- IDENTIFICATION 27
- AT THE TEST CENTER 28
- INTRODUCTORY EXAMINATION SCREENS 29
- TIME ALLOTTED TO TAKE THE EXAMINATION 30
- BREAKS 30
- EXAMINATION SPECIFICATIONS 30
- PRETEST ITEMS 31
- AUTHORATIVE LITERATURE 31
- EXAMINATION CONFIDENTIALITY POLICY 32
- TEST CENTER REGULATIONS 33
- REPORTING PROBLEMS WITH THE EXAMINATION 34

RECEIVE YOUR SCORE 36
- SCORING THE EXAMINATION 37
- SCORE RELEASE TIMELINE 37
- THE SCORE REVIEW AND APPEAL PROCESSES 38

ADDITIONAL INFORMATION 39

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

PREFACE

This bulletin is intended for individuals who plan to take the International Qualification Examination (IQEX). The examination is fully computerized and offered via a network of test centers across the United States and its territories, as well as Brazil, Europe, Japan, Latin America,the Middle East and South Korea.

Successful completion of the examination is one of the requirements for licensure by the 48 states and territories (jurisdictions) of the United States. In order to take the examination, you must submit a current Letter of Good Standing form.

The IQEX covers ethics, professional and legal responsibilities, business law and taxation related specifically to U.S. accounting practice. The IQEX is not a substitute for the U.S. CPA Examination, and is used only to test areas related specifically to accounting practice in the U.S. The IQEX currently uses an administration of the Uniform CPA Examination's Regulation (REG) section.

This brochure contains important information. Do not discard before receiving your examination results.

Visit NASBA's website to download additional copies of this document.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

INTRODUCTION

IQEX™

International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

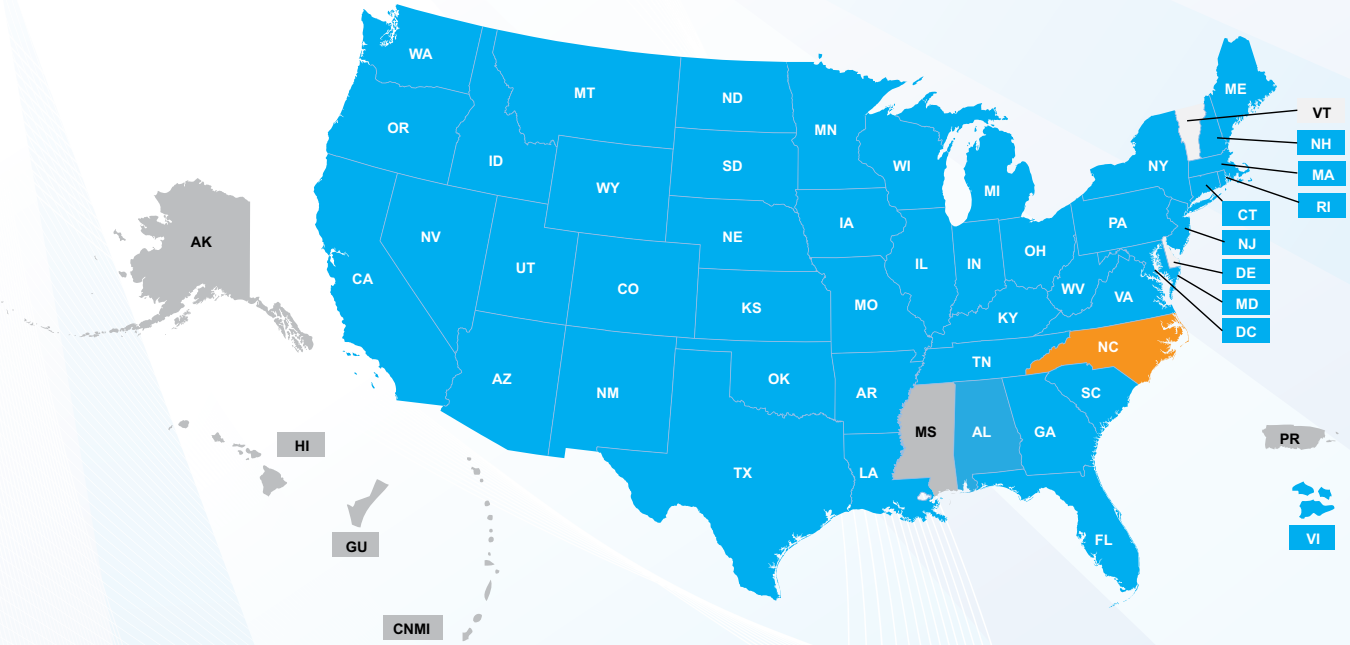
AICPA NASBA PROMETRIC

INTRODUCTION

Who Accpets IQEX?

If your goal is to practice public accounting in the U.S., the following map shows the jurisdictions that are prepared to consider applications for certification or licensure from IQEX candidates.

Some states require additional education and/or experience in conjunction with passing the IQEX. Refer to each individual state's rules and regulations for additional information regarding licensure applications based on IQEX qualifications.



Canada CPAC

Australia ICAA, Canada CPAC, Hong Kong HKICPA, Ireland CAI, Mexico IMCP, New Zealand NZICA and Scotland ICAS

Not Allowed

The information listed above is advisory in nature. Ultimately, licensure decisions, including acceptance of the IQEX examination and international qualification, are determined by the board. For specific information regarding board procedures, please contact the board of accountancy.

Boards of Accountancy

For additional information regarding the licensure process, contact the *board of accountancy* in the state in which you want to be licensed.

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA

The American Institute of Certified Public Accountants (AICPA): The AICPA is the largest national, professional organization for CPAs. The AICPA provides members with the resources, information and leadership that will enable them to provide valuable services, in the highest professional manner, to benefit the public as well as employers and clients. For the Uniform CPA Examination, the AICPA determines the content of the examination, prepares the examination questions, determines the method of scoring, prepares advisory scores and conducts statistical analyses of examination results.

NASBA

The National Association of State Boards of Accountancy (NASBA): The 55 U.S. and territorial Boards of Accountancy are the members of NASBA. NASBA exists to serve its members by providing numerous services that encourage common understanding and practices to promote uniformity across the country to facilitate interstate practice. NASBA takes on the role of a central clearinghouse where all jurisdictions submit information on eligible candidates and from which all jurisdictions receive advisory scores and other examination data.

PROMETRIC

Prometric: Prometric is the global leader in technology-enabled testing and assessment services for information technology certification, academic admissions and professional licensure and certifications. Prometric operates a network of computer-based test centers around the world. Among its many clients are the professional licensure examinations for physicians, architects and pharmacists, as well as educational examinations such as the Graduate Record Examination (GRE).

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Examination Process

Taking the examination involves a series of steps. The basic process may be explained as:

1. **Apply to Take the Examination**
2. **Complete Payment of Examination Fees**
3. **Review the Tutorial and Sample Test**
4. **Receive Your Notice to Schedule**
5. **Schedule Your Examination**
6. **Take Your Examination**
7. **Receive Your Score Report**

CPA CENTRAL

You may request, complete and submit an application online for IQEX at nasba.org/exams/iqex/.

There are numerous details that make up each step, and these are explained in the remaining sections of this Bulletin. You will also find important information on the IQEX website. It is strongly recommended that you visit these websites and familiarize yourself thoroughly with the information provided.

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

PREPARTION FOR THE EXAMINATION

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

PREPARATION FOR THE EXAMINATION

The best preparation for the International Qualification Examination is a thorough review of the content. NASBA does not endorse any specific review course or study materials.

Examination Content

The IQEX uses an administration of the Uniform CPA Examination's Regulation section (REG). The examination covers ethics, professional and legal responsibilities, business law and taxation related specifically to U.S. accounting practice. The IQEX is not a substitute for the U.S. CPA Examination and is used only to test areas related specifically to accounting practice in the U.S.

IQEX Features and Functionality Video ➔

Watch the features and functionality video for highlights of the exam software. You'll find various topics that discuss the functionality of tools, resources and navigation found in the IQEX.

An Exam Blueprint has been created for the Regulation section of the Uniform CPA Examination. The blueprint provides greater clarity in the presentation of content, skills and related representative tasks that may be tested on the Exam.

IQEX Study Materials ➔

Examination content, skills and representative tasks are provided in the Examination Blueprints. Make certain you review the Blueprints to learn about the specific topics tested.

Prometric's Test Drive

Prometric offers the test takers of select exams the opportunity to take a 30-minute "dry–run" of the test center experience prior to their exam when the test center has available appointments. The program, called Test Drive, allows candidates to walk through, on a practice basis, all check-in and testing procedures that occur at the test center on test day. For more information, please visit *Prometric.com/TestDrive*.

Sample Test and Tutorial

To familiarize yourself with the examination's functionality, format, and directions, you are advised to review the examination tutorial and sample test for Regulation available at *aicpa.org*. Failure to follow the directions provided in the tutorial and sample test, including the directions on how to respond, might adversely affect your score.

The sample test will provide you with a preview of the examination experience.

The tutorial is a guided tour of the IQEX that will demonstrate the functionality of question types, tools, resources and navigation found in the examination. It is a functional replica of the examination, and provides you an opportunity to become familiar with the examination's format in an interactive environment. You are advised to familiarize yourself with the exam functionality demonstrated in the tutorial before you review the sample test. The sample test software allows you to answer test questions that represent all of the question types found on the IQEX including multiple choice questions (MCQ) and task-based simulations (TBS). The sample test does provide answers to sample questions but is not intended for use as study material in preparation for the examination. Neither the tutorial nor the sample test will be available at the test centers.

IQEX Sample Test ➔

Take the sample test to become familiar with typical multiple-choice questions and task-based simulations, as well as with the software that is used for the Examination.

You are responsible for reviewing the tutorial and sample test. Before the beginning of the examination session, you must attest to the fact that you have had the opportunity to review the tutorial and sample test, as well as the Candidate Bulletin. This requirement is intended to ensure that before you report to the test center, you are knowledgeable about the examination process, and thoroughly familiar with examination functionality, format and directions. Failure to follow the directions provided in the tutorial and sample test, including the directions on how to respond, may adversely affect your score.

IQEX International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

APPLYING TO TAKE THE EXAMINATION

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

APPLYING TO TAKE THE EXAMINATION

We have established Mutual Recognition Agreements with the following professional associations that enable you to qualify for the IQEX:

CPA Australia
Chartered Accountants in Australia and New Zealand
CPA Canada
Hong Kong Institute of Certified Public Accountants
Chartered Accountants Ireland
Instituto Mexicano de Contadores Publicos
New Zealand Institute of Chartered Accountants
Institute of Chartered Accountants of Scotland

The Application

Candidates must submit an application each time they want to sit for the IQEX. Once the application has been processed a Notice to Schedule (NTS) will be issued that will be valid for six months. Candidates are advised to not submit an application unless they are prepared to sit within that timeframe. Fees are not refundable.

The application is available online at *nasba.org*. The first step in the application process is to create an online user account. Registering for a user account will allow you to apply for the examination, maintain your current information and view your scores.

ID

When completing your application, your name must match the name on your photo ID.

The name on your application must appear exactly the same as it appears on the identification you plan to take to the testing center. If the names do not match, you will not be admitted to the examination center and your fees will be forfeited.

Testing centers fill quickly. Do not expect to be able to test at the end of the testing window. Testing space at the end of the window fills more quickly than space at the beginning of the window. Failure to schedule your examination will result in all fees being forfeited. Fees are not refundable.

To have the best chance of scheduling on your preferred date and at your preferred testing center, schedule your examination early. Your application and Letter of Good Standing must be received before your NTS will be released.

Evidence of Qualification

Every candidate must request a **Letter of Good Standing** form, to be submitted directly from his or her professional credentialing institution, to document his or her qualifications. Below are a few key facts for the evidence of qualification.

- The Letter of Good Standing must be received before the NTS can be released.
- These letters will be kept on file for one year. After that time, a new Letter of Good Standing will be required for future applications.
- For additional information regarding qualification requirements, please visit *nasba.org*.

The Letter of Good Standing must be submitted directly from your institute and can be sent to the following:

Email: iqex@nasba.org

NASBA
Attn: IQEX
PO Box 198469
Nashville, TN 37219

Fax: 615-880-4290
Attn: IQEX

Please, only use one of the listed methods. Do not send multiple copies of your Letter of Good Standing.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Refund Policy

Examination fees are not refundable and cannot be transferred to future examinations. Remember your NTS includes an expiration date. If your NTS expires prior to your taking the examination, 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 a future examination and pay the appropriate examination fee.

RESCINDED ELIGIBILITY

If NASBA informs you that you are not eligible to take the IQEX because of changes in education requirements, candidate misconduct, or other reasons, your NTS will be canceled. You will receive a copy of a canceled NTS. If you have not scheduled an appointment, you do not need to take any other action. If you have scheduled an appointment, NASBA will contact Prometric to cancel your appointment and rescind your eligibility. In the event that you are no longer eligible to take the examination, you will not receive a refund of any examination fee.

Testing Accommodations

NASBA complies with the Americans with Disabilities Act (ADA) of 1990, including changes made by the ADA Amendments Act of 2008 (ADAAA) and related regulations. To ensure equal opportunity for all qualified persons, NASBA will make reasonable accommodations for applicants with disabilities. NASBA will not pay for any costs you may incur in obtaining the required diagnosis and recommendation; however, we will pay for reasonable testing accommodations that are approved and granted by NASBA.

The IQEX Testing Accommodations Request form is available to download from NASBA's web site at nasba.org. This form and the required medical documentation must be submitted to request accommodations on the examination. For additional information regarding the accommodations application process, see the IQEX Testing Accommodations form.

International Applicants

International administration of the IQEX is currently offered in England, Scotland, Ireland, Germany, Brazil, Japan, Bahrain, Kuwait, Lebanon, the United Arab Emirates and South Korea. If you live in one of these testing locations, or other select countries, you may be able to take the Examination without traveling to the U.S. The Examination is only offered in English, and is the same computerized test as the one administered in the U.S.

You must pay additional fees for each examination section you plan to take in Guam or in international locations upon registration.

Applicants from countries other than the U.S. must follow the same basic steps as U.S. applicants. For more information on the international administration of the IQEX, visit the International section of NASBA's website.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

RECEIVING YOUR NTS

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

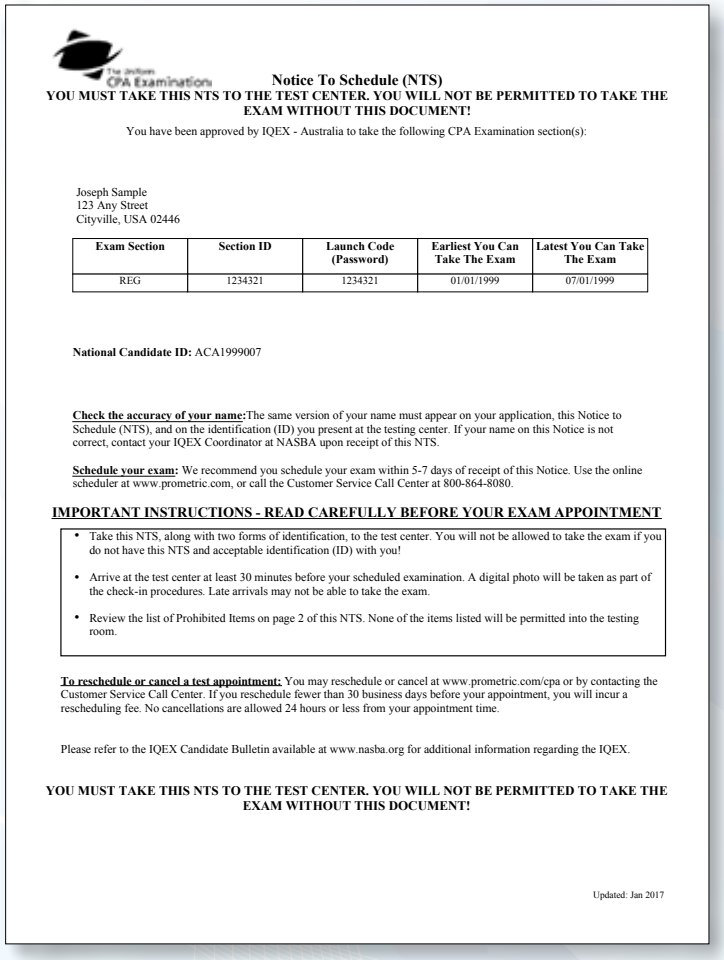
RECEIVING YOUR NTS

Once your application has been processed, you have paid all fees and you have been determined to be eligible to take the IQEX, a Notice to Schedule (NTS) will be issued to you. Each NTS will be valid for six months from the date it is issued. This time period will include some non-testing time. See the information on testing windows for additional information.

When you receive the NTS, verify that all information is correct. Be certain that the name appearing on the NTS matches exactly the name on the identification documents that you will use during check-in at the testing center. If the information is incorrect or the ID and NTS do not match, immediately contact NASBA to request a correction.

It typically takes up to seven (7) days to process an NTS once your application and Letter of Good Standing have been received. You will receive an email when your NTS has been issued. At that time, you will need to create a NASBA Candidate account to access your NTS. If you do not receive your NTS, you can reprint it with your online user account at *candidate-portal.nasba.org*. You will not be able to schedule an examination appointment or take the examination without a valid NTS.

An NTS is valid for six months from the date it is issued. You must schedule and take the examination during this time. After this time, your NTS will expire and all fees will be forfeited. If you do not take the examination before the NTS expires, you will not be able to extend it, apply it to the next examination, or receive a refund of any of the fees you have paid.



The Uniform CPA Examination

Notice To Schedule (NTS)

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by IQEX - Australia to take the following CPA Examination section(s):

Joseph Sample
123 Any Street
Cityville, USA 02446

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
REG	1234321	1234321	01/01/1999	07/01/1999

National Candidate ID: ACA1999007

Check the accuracy of your name: The same version of your name must appear on your application, this Notice to Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice is not correct, contact your IQEX Coordinator at NASBA upon receipt of this NTS.

Schedule your exam: We recommend you schedule your exam within 5-7 days of receipt of this Notice. Use the online scheduler at www.prometric.com, or call the Customer Service Call Center at 800-864-8080.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!
- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Review the list of Prohibited Items on page 2 of this NTS. None of the items listed will be permitted into the testing room.

To reschedule or cancel a test appointment: You may reschedule or cancel at www.prometric.com/cpa or by contacting the Customer Service Call Center. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

Please refer to the IQEX Candidate Bulletin available at www.nasba.org for additional information regarding the IQEX.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

Updated: Jan 2017

IMPORTANT

YOU MUST BRING YOUR NTS WITH YOU TO THE EXAMINATION.

You will not be admitted to the examination center without your NTS and proper identification and you will forfeit your examination fee.

If the name on your NTS does not match your photo identification exactly, you will not be admitted to the testing center.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

SCHEDULING YOUR EXAMINATION

IQEX

International Qualification Examination

INTRODUCTION 4

PREPARATION FOR THE EXAMINATION 8

APPLYING TO TAKE THE EXAMINATION 10

RECEIVING NOTICE TO SCHEDULE 13

SCHEDULING YOUR EXAMINATION 15

TAKING YOUR EXAMINATION 26

RECEIVING YOUR SCORE 36

ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

SCHEDULING YOUR EXAMINATION

Testing Window

The computer-based International Qualification Examination is offered each calendar quarter. These months of testing are known as testing windows.

QUARTER 1
January 1
to
March 10

QUARTER 2
April 1
to
June 10

QUARTER 3
July 1
to
September 10

QUARTER 4
October 1
to
December 10

The examination is not given at the end of each calendar quarter to allow for systems and databank maintenance.

It is important that you plan accordingly.

You may not take the examination more than once during any one testing window.

Testing Centers

You will be allowed to take the examination in Europe, South America, and the Middle East at any one of the authorized Prometric test centers. Test centers move, new ones are opened and some close from time to time. The most current list of test centers may be found on the Prometric Web site at *prometric.com/cpa*.

Schedule Your Examination Appointment

Before you make your appointment, you must have received your NTS. Additionally, be ready to identify the dates, times and locations where you want to take the examination.

You should schedule your examination appointment as soon as possible after you receive your NTS to increase the likelihood that you will receive your first choice of date, time and location. You must schedule your examination appointment at least five days in advance of the test date. NASBA and Prometric are not responsible if you cannot schedule an appointment before the expiration date of your NTS.

No appointment may be made for any examination fewer than five days in advance of the desired test date. For example, if you call or use the Internet on Monday to schedule an appointment, the first available date will be Saturday of the same week. Walk-in appointments are not permitted. Please note that candidates with testing accommodations must schedule at least 10 days in advance of the desired test date.

After you have made an appointment for the examination, you may find it necessary to change (re-schedule) or cancel your appointment. Be aware that you may be required to pay a re-scheduling or cancellation fee or forfeit your examination fee, depending on when you notify Prometric of the change.

See "Pre-Approved Testing Accommodations" for additional information.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

THERE ARE TWO OPTIONS FOR SCHEDULING

ONLINE (PROMETRIC.COM/CPA)

1

You will find the easiest and quickest way to schedule an examination appointment (as well as reschedule and cancel an appointment, if necessary) is on the web site. Using the Internet provides you 24-hour access to scheduling and avoids any "on hold" waiting time. Because of this, you have the quickest and most direct access to preferred dates and test center locations. Additionally, you will instantly receive a detailed confirmation of your appointment (on screen and via e-mail).

The International Qualification Examination is listed under the Uniform CPA Examination program on Prometric's web site.

Before you begin, you must have your NTS in front of you. You will be required to provide information from the NTS.

PROMETRIC'S CANDIDATE SERVICES CALL CENTER (800-864-8080)

Prometric's Candidate Services Call Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern Time. (Hearing-impaired candidates using teletypewriter [TTY] may call 800-529-3590 to schedule appointments.)

2

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with information from the NTS.

You will not receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for your appointment. We strongly encourage you to visit prometric.com/cpa to print a confirmation of your appointment. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas; be sure you are certain of the correct test center location where you are scheduled to take your examination.

At the point of scheduling your examination, you will be asked to accept the Data Privacy Notice on the following page. Please note that all biometric data for candidates for the IQEX, wherever generated, and all U.S. generated data, including candidate demographics and test results, is processed and stored in the U.S. All data center facilities for U.S. origin information are located in the U.S. at this time. Any plans to change the physical location of the data outside the U.S. will be made known to the IQEX sponsors before a change is effected.

Because candidates for many tests originating outside of the U.S. may have the demographic data and test result data processed in the U.S., or alternatively in Ireland or Malaysia, applicable data protection laws require Prometric to advise non-U.S. candidates of the possibility that their data will not be processed in their country of origin.

ALL U.S. origin data and all biometric data, regardless of country of origin, is processed and stored in the U.S.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

DATA PRIVACY NOTICE

At Prometric, protection of your personal information, and making sure you understand how and why it is processed, is of paramount importance to us. As a data processor for your test sponsor, Prometric processes your personal information only for the purposes of registering and scheduling you for a test, administering that test, and processing the results. At no time will your personal information be used by Prometric for any other purpose without your permission. Your personal information, including your test results, will be provided to your test sponsor for the purposes of providing scores, certification, or other benefits to you. Prometric may also disclose your personal data to other Prometric entities for the purpose of providing you with testing information, administering the test, or processing your results. These Prometric entities may be located outside the country in which you take the test, and your personal information may be processed or stored there to provide results and information to your test sponsor. Adequate protection of your personal information is ensured at all Prometric entities.

You may access, limit the use of, or change your personal information by contacting your test sponsor during normal business hours. If you test with multiple test sponsors, Prometric may update your personal information for all test sponsors upon receipt of a change to your personal information. The above processing is necessary to administer a test to you, and we cannot register you for a test if you do not agree to personal information processing by Prometric as described above. You will have to contact your test sponsor if you do not agree to this processing.

If you have questions about this notice or wish to discuss the contents further, please contact us at DataProtectionManager@prometric.com.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Options for Taking the Examination in Guam

If you intend to take your examination in Guam, you must pay an **additional surcharge** using one of the following options.

Visit NASBA's website

Candidates testing at the Guam Computer Testing Center must pay an examination administration fee before scheduling with Prometric. Have your NTS and credit card in front of you. You will be asked to provide information from your NTS and to pay the administration fee using a credit card. Candidates are advised to view the Guam Calendar for available appointment dates and times prior to paying the surcharge. **The administration fee is non-refundable** and you will not receive a refund under any circumstances. Candidates wishing to change appointments to another test center may do so; however, they will forfeit the administration fee.
Candidates may change their test center from Guam through Prometric by following the instructions previously described.

After you pay the additional administration fee, you will need to wait at least 24 hours before you schedule your appointment.

Visit https://candidate-portal.nasba.org

NASBA operates the Guam Computer Testing Center in cooperation with the Guam Board of Accountancy and Prometric. You will log into your NASBA Candidate account and select GUAM ADMINISTRATION in order to pay the additional fees to test in Guam. It is very important that you determine your site choice before completing this transaction.

After you pay the additional administration fee, you will need to wait at least 24 hours before you schedule your appointment.

Call 671-475-5000 or Visit the Guam Computer Testing Center Location

The Guam Computer Testing Center is open Monday through Friday from 9:00 a.m. to 5:00 p.m. Guam time. (During portions of the year, the center may be open later.) Have your NTS and credit card in front of you when you call. You will be asked to provide information from the NTS and to pay the administration fee using a credit card. If you are a resident of Guam, you can pay your fee at the Guam Computer Testing Center location. Once you have paid the administration fee for an examination section and, for any reason you must change your site from Guam to another center outside of Guam, you may do so at the Prometric Scheduling website. However, you will not be issued a refund of the Guam Administration Fee under any circumstances.

After you pay the additional administration fee for each examination section, you will need to wait at least 24 hours before you schedule your appointment.

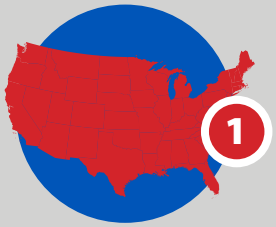
IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

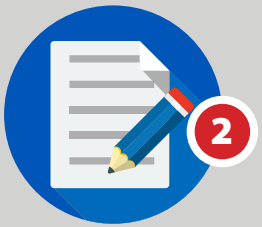
Options For International Locations

In order to qualify to take the IQEX in international locations, you must establish your eligibility to take the IQEX. Candidates testing at any International Testing Center must pay an examination administration fee before scheduling with Prometric. To do so, please log into your NASBA Candidate account and select "Internation Administration" You may be required to complete a questionnaire and/or an attestation before submitting your payment.

HOW TO APPLY INTERNATIONALLY



1. Apply to take the IQEX. When you submit your application, you will be required to submit the application fee.



2. After receiving your Notice to Schedule (NTS), you may then register to take the examination in an international location and pay the additional fees.

This is non-refundable.

3. Log into your NASBA Account, then select International Administration. Select the REG section. Next you may need to complete a questionnaire and/or an attestation. Then submit your payment.

4. Candidates who complete the registration process can attend the examination in the selected international location only.

You will need a valid Passport or National ID card to register.

When trying to pay the additional international fees, all of your candidate information must match what we already have in the system.

NOTE: After the registration process is complete, you will need to wait at least 24 hours before you schedule your appointment at the testing center through Prometric.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Testing Center Eligibility Table

Please consult the graph below to see the location(s) in which you are eligible to take the CPA exam.

United States of America
All eligible CPA exam candidates may test in the United States and Guam. There is no residency or citizenship requirement for candidates who wish to test at centers located in this country.

Testing Center located in:
Japan
South Korea

Citizens or long-term residents of:

China
Hong Kong
Japan
Macau
Mongolia
Republic of Korea
Republic of Singapore
Republic of the Philippines
Taiwan
U.S.

Testing Center located in:
Bahrain
Lebanon
Kuwait
UAE

Citizens or long-term residents of:

Bahrain
Egypt
India
Jordan
Kuwait
Lebanon
Oman
Pakistan
Qatar
Saudi Arabia
U.S.
UAE
Yemen

Testing Center located in:
Brazil

Citizens or long-term residents of:

Antigua/Barbuda
Argentina
Bahamas
Barbados
Belize
Bolivia
Brazil
Cayman Islands
Chile
Colombia
Costa Rica
Dominica
Dominican Republic
Ecuador
El Salvador
French Guiana
Grenada
Guatemala
Guyana
Haiti
Honduras
Jamaica
Mexico
Nicaragua
Panama
Paraguay
Peru
St. Kitts/Nevis
St. Lucia
St. Vincent/Grenadines
Suriname
Trinidad & Tobago
Uruguay
U.S.
Venezuela

Testing Center located in:
England
Scotland
Ireland
Germany

All eligible CPA exam candidates may test in these European countries. There is no residency or citizenship requirement for candidates who wish to test in these countries.

Testing Center located in:
India

Citizens or long-term residents of:

Bangladesh
Bhutan
India
Maldives
Myanmar
Nepal
Sir Lanka
U.S.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Pre-Approved Testing Accommodations

You can request accommodations by submitting the IQEX Testing Accommodations Form which is available to download from the IQEX page of nasba.org.

If NASBA has approved you for testing accommodations, information regarding the nature of the accommodation will be sent to you by email. The type of accommodation will also be shown on your NTS and will be sent to Prometric. Neither you nor the Prometric phone representative may make any changes to the accommodations that have been approved. When you receive your NTS, if you believe that the accommodations are incorrect, you must contact NASBA before proceeding.

Prometric will mail an appointment confirmation to you. However, in the event that it does not reach you before your appointment, be sure to write down the date, time, location and confirmation number for your appointment. If you need directions to the test center, ask the customer service representative at the time you make your appointment. There are multiple test centers in some metropolitan areas; be sure you are certain of the correct test center location where you are scheduled to take your examination.

NOTICE

- **You must call Prometric Testing Accommodations at 1-800-967-1139 to schedule your examination appointment.**
- **Before you call to schedule, you must have your NTS in front of you.**
- **You will be required to provide the phone representative with information from the NTS.**
- **Please be aware that you must schedule the examination at least 10 days in advance of the date that you select.**
- **Do not call the Prometric Testing Accommodations department unless you have been pre-approved for testing accommodations by NASBA.**

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

RE-SCHEDULE YOUR APPOINTMENT

If you are unable to appear for your appointment and want to change to a different date, time or location, you are required to re-schedule using one of the methods below. If you fail to re-schedule using one of the methods below, you will be marked as a "no-show" and you will forfeit your examination fee.

You may reschedule an existing appointment by one of two methods:

1 *ON THE INTERNET*

Use Prometric's web scheduling tool located at prometric.com/cpa. The system is available 24 hours a day, seven days a week. You must have your confirmation number available from your original appointment.

2 *PROMETRIC'S CANDIDATE SERVICES CALL CENTER*

Call 800-864-8080. The Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern Time. You will not receive written confirmation of your appointment. Be sure to write down the date, time, location and confirmation number for your appointment. We strongly encourage you to visit prometric.com/cpa to print a confirmation of your appointment.

Candidates with testing accommodations must call 800-967-1139 to re-schedule. Candidates using a teletypewriter (TTY) should call 800-529-3590.

CANCEL AN APPOINTMENT

If you are unable to appear for your appointment and want to cancel your appointment without re-scheduling, you are required to cancel using one of the methods below. If you fail to cancel your appointment and do not attend, you will be marked as a "no-show" and you will forfeit your examination fees. If you cancel your appointment, you can later schedule a new appointment provided your NTS has not expired.

If you need to cancel your appointment and do not wish to reschedule, you will not receive a refund of the examination fee you have paid. If you do not appear for your appointment, you will not receive a refund of the examination fee you have paid.

You may cancel an existing appointment by one of two methods:

1 *ON THE INTERNET*

Use Prometric's Internet scheduling tool located at prometric.com/cpa. The system is available 24 hours a day, seven days a week. We strongly encourage you to print, and keep for your records, the confirmation of the change.

2 *PROMETRIC'S CANDIDATE SERVICES CALL CENTER*

Call 800-864-8080. The Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern Time. You will NOT receive a written confirmation of the cancellation. We strongly encourage you to visit prometric.com/cpa to confirm the change.

Candidates with testing accommodations must call 800-967-1139 to cancel. Candidates using a teletypewriter (TTY) should call 800-529-3590 to cancel an appointment.

IQEX International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Test Center Closings

If severe weather or a local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the date of your examination, you may call the local test center directly or call Prometric's Candidate Services Call Center at 800-864-8080, Monday through Friday, from 8:00 a.m. to 8:00 p.m. Eastern Time. Test center closures are listed and updated at prometric.com/sitestatus.

If the test center is closed, Prometric's Outbound Team will contact you to assist in rescheduling your appointment without penalty.

If the center is open, it is your responsibility to keep the appointment, provided your safety and well-being are not at risk. If the center is open, but you cannot attend due to outages or safety or travel concerns, etc., contact NASBA via email at candidatecare@nasba.org and provide the following information:

1. Your name as it appears on your NTS
2. Name of the section and the section ID printed on your NTS
3. Appointment date
4. Test center location
5. A detailed outline of the circumstances which prevented you from attending the appointment
6. Documentation of the weather conditions in the affected area (attach a weather report or travel advisory)
7. Current NTS expiration date

NASBA's Candidate Care Department will work on your behalf to assist in the rescheduling process.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Rescheduling/Cancellation Fees

If you call this many days before your scheduled appointment…	You will pay this fee to Prometric to make a change to the scheduled appointment.	Example
30+ days before your scheduled appointment	$0.00	You have scheduled an appointment to take the exam on August 18 at 8:00 a.m. On July 16, you realize that you have a conflict on August 18. You contact Prometric to reschedule. **Because you rescheduled 33 days before the scheduled appointment, you will not have to pay a fee to reschedule.** *You may reschedule to a date before or after August 18; however, it must be before the expiration date of your NTS and you cannot reschedule to a date within five days of when you do the rescheduling (e.g., July 17, 19, 20, 21 or 22).*
6-29 days before your scheduled appointment	$35.00	You have an appointment to take the exam on October 2. On September 24, you realize that you won't be able to take your examination on October 2 and you contact Prometric to reschedule. **Because you rescheduled within the 30-day window, you will be required to pay $35.00 to make a change to either the date, time or test center.** *You may reschedule to a date either before or after October 2; however, it must be before the expiration date of your NTS and you cannot reschedule to a date within five (5) days of when you do the rescheduling.*
Five (5) days and up to 24 hours before the time of the scheduled appointment (based on local time for the testing center). If less than 24 hours, all fees are forfeited, and you must reapply. **NOTE: Candidates with extreme circumstances may request an exception to policy by submitting an Exception to Policy form. Additional fees may apply.**	$83.76	You have made an appointment to take the exam on October 18 at 1:00 p.m. On October 12 at 1:01 p.m., you contact Prometric to change the date of the appointment to October 19, which is before the expiration date of your NTS. **Because you contacted Prometric after 1:00 p.m. five (5) days before the originally scheduled appointment, you are required to pay $82.28 to make the schedule change.** *You will not be able to reschedule to a date and time earlier than the original appointment time, but you may reschedule to a date and time on or after October 19; however, it must be before the expiration date of your NTS.*

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

TAKING YOUR EXAMINATION

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

TAKING YOUR EXAMINATION

Arrive Early

You must arrive at the test center at least 30 minutes before the scheduled appointment time for your examination. This allows time to sign in, have your identification checked, review the security and test center policies and be seated at your workstation. Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test; you will not receive a refund. Be sure to arrive at least 30 minutes before your scheduled appointment time to avoid forfeiting all fees for the examination.

You will not be admitted into the test center without your NTS and you will forfeit your examination fees.

Identification

The IQEX employs very strict security measures. One level of security involves your identification. The same form of your name must appear on your application, NTS and on the identification you present at the test center. Do not change the spelling and do not change the order of your name on your application or when making your appointment. If your name is different from your identifications at check-in, you will not be permitted to test.

You are required to present two forms of identification, one of which must contain a recent photograph, when you arrive to take your examination. Each form of identification must bear your signature and must not be expired. If you do not present acceptable identification, you will not be allowed to take your examination and you will forfeit your examination fees.

PRIMARY FORMS OF IDENTIFICATION

You must present one of the following primary forms of identification:

- Valid (not expired) driver's license with photo and signature issued by one of the 50 U.S. states or by a U.S. territory
- Valid (not expired) driver's license with photo and signature issued by a foreign government authority, that is printed in English to the extent necessary to compare the candidate's name with the one on the NTS and confirm that it is a valid driver's license (Examples are driver's licenses issued by Canadian, Australian, New Zealand, British authorities, and from countries that retain English as an official language)
- Valid (not expired) passport with photo and signature issued by the U.S.
- Valid (not expired) government issued passport (for non-US citizens) that has the candidate's name exactly matching the name that appears on the candidate's NTS
- Valid state identification card issued by one of the 50 U.S. states or by a U.S. territory (candidates who do not drive may have an identification card issued by the agency that also issues driver's licenses).

SECONDARY FORMS OF IDENTIFICATION

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- An additional government issued identification from the above listing
- Valid credit card
- Bank automated teller machine card (ATM)
- Bank Debit Card

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

UNACCEPTABLE FORMS OF IDENTIFICATION

- A draft classification card
- A Social Security card
- A student identification card
- A United States permanent residency card (green card)

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee if the staff believes that you have not proven your identity. Admittance to the test center and examination does not imply that your identification is valid or that your score will be reported if subsequent investigations reveal impersonation or forgery.

At the Test Center

The staff at each test center has been trained in the procedures specific to the IQEX. Center personnel will guide you through the steps that have been developed by NASBA and the AICPA.

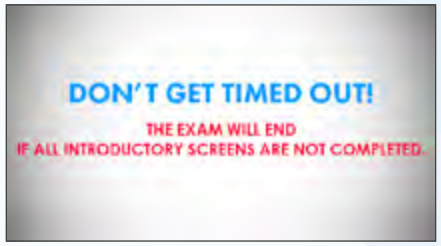
- **You must arrive at the test center at least 30 minutes before your scheduled appointment.** If you arrive after your scheduled appointment time, you may forfeit your appointment and examination fee. Arrive early and be sure to have your correct NTS and required identification. You will not be admitted to the examination without the correct NTS and required identification.
- **Your examination should begin within 30 minutes of the scheduled start time.** If circumstances arise, other than candidate error, which delay your session more than 30 minutes, you will be given the choice of continuing to wait or rescheduling your appointment.
- **You must place personal belongings, such as a purse or cell phone, in the storage lockers provided by the test center.** You will be given the key to your locker which must be returned to the test center staff when you leave. The lockers are very small and are not intended to hold large items. Do not bring anything to the test center unless it is absolutely necessary. Test center personnel will not be responsible for lost or stolen items.
- **You may bring soft, foam earplugs with no strings attached for your use.** TCAs will inspect the earplugs.
- **Your ID will be scanned/swiped in the combined magnetic strip and 2D barcode reader.** The ID will then be placed on a flatbed scanner which captures an electronic image of the photo ID and uses optical character recognition (OCR) to compare printed and encoded data.
- **You will have a digital photograph taken of your face.** *Note: A photograph is required to test.*
- **All candidates will be scanned via hand-held metal detector wand prior to each entry into the test room, including returns from breaks.** Candidates will be required to turn their pockets out, and the scan will be done immediately afterward.
- **A biometric fingerprint-capturing system will be used and is required to test.** You will also be asked to provide a fingerprint before and after breaks. If for physical/medical reasons your fingerprint will not be available, you must contact NASBA agent PRIOR to your appointment.
- **Candidates will be provided with two double sided, laminated, colored sheets called "noteboards," as well as a fine point marker for making notations.** You will be directed to write your examination Launch Code (from your NTS) on your noteboards. You will be required to return the noteboards to the test center staff when your examination is complete. If you need additional writing space, you may request additional noteboards from the test center staff, but you must first turn in the original noteboards you received in order to get a new supply. You must not bring any paper or pencils to the workstation in the testing room.
- **A calculator will be provided.** A separate calculator will not be provided and you may not bring a calculator.
- **You will be escorted to a workstation by test center staff.** You must remain in your seat during the examination, except when authorized to get up and leave the testing room.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Introductory Examination Screens

You should be aware that once you enter your Launch Code, the subsequent introductory examination screens operate under a 5-minute time limit and you must move through the introductory screens quickly. If the 5-minute time limit is exceeded, the session will automatically terminate and it will not be possible to restart the examination. In this case, you must leave the test center, forfeit fees, reapply to test in the next test window, and receive a score of 0.



While there is adequate time to review the screens and respond, there is not time for you to take notes, leave the testing room, or do anything other than reading and responding to the screens.

After you enter your Launch Code, proceed through the introductory screens and start the examination, the computer screen will display a countdown timer at the top of the screen which will let you know the time remaining as you work through the examination. Plan your time so that you do not use your time up early in the examination and do not have enough time later in the examination. The Prometric test center appointment time includes examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination login, the candidate survey at the end of the examination and standardized break. It is not additional testing time; you will only be given four (4) hours to take the examination.

If you are a Testing Accommodations candidate and have been approved for extra time, please refer to your accommodation letter for the actual length of your examination.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Time Allotted to Take the Examination

The length of the examination is four (4) hours.

Thirty minutes will be added to your examination session so that you can complete the sign-in process and survey without infringing on your examination time. Therefore, your confirmation notice will reflect examination time plus 30 minutes. This will not increase your examination time. If you have been approved for testing accommodations with extra time, please refer to your accommodation letter for the actual length of your examination.

The computer screen will have a count-down timer which will let you know the time remaining as you work through the examination. Plan your time so that you do not use your time up early in the examination and do not have enough time later in the examination. Prometric test center appointments are for 30 minutes longer than the length of the examination to allow you time to enter your examination section identification number and complete the candidate survey at the end of the examination. However, you will only be given four (4) hours to actually take the examination (including breaks). If you have been approved for testing accommodations with extra time please refer to your accommodation letter for the actual length of your examination.

Breaks

Each examination section contains units known as testlets. Each testlet is comprised of either a group of multiple-choice questions, a group of condensed case studies (known as task-based simulations).After indicating that you have completed a testlet, you will be presented with the option to take a break. You will receive this option between testlets. If you choose to take a break, you will be asked to leave the testing room quietly. You will be asked for a fingerprint to verify your identification prior to and upon returning from your break. The test center staff will confirm you have completed the testlet prior to your break. Breaks are considered a part of the testing process, so the testing clock will continue to run during breaks.

You do not have to take a break. The clock will keep running during the break. Therefore, it is recommended that you use break time wisely. When you return from a break, you will be required to enter your Launch Code in order to continue the examination. Note that breaks lasting more than ten minutes will be reported.

In addition to the optional breaks between testlets, which count against your testing time, you will be offered a standardized, 15-minute break approximately midway through the Exam. This break will not count against your testing time. The Examination clock will pause for the standardized break after the first TBS testlet is completed. You may choose to decline the standardized break and continue testing but this break will not be offered again. If you choose to take the break, you will be required to leave the testing room and adhere to all security protocols. If you do not return and start the second TBS testlet prior to the expiration of the 15 minutes, the Examination clock will restart.

You will not be allowed to take a break at any other time during the examination. If you leave the testing room at any time, without exiting the testlet and selecting the break option, you will not be allowed to return to the testing room. Information regarding your absence will be reported.

Examination Specifications

The examination is comprised of two (2) multiple choice question (MCQ) testlets consisting of a total of 76 questions and three testlets consisting of a total of eight (8) task based simulations (TBS). The examination is offered in English only. IQEX is a "non-disclosed" examination, which means that the questions and answers are not released after the examination has been given. Each candidate answers a predetermined set of questions; to help protect the integrity of the examination, candidates do not answer all the same questions.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

MULTIPLE-CHOICE TEST QUESTIONS

The multiple-choice portions of the examination are administered to you in a series of testlets. Testlets are groups of questions that are constructed to appear together. Each examination section will include two multiple-choice testlets.

TASK-BASED SIMULATIONS

Task-based simulations are condensed case studies that test accounting knowledge and skills using real life, work-related situations. All task-based simulations are intended to assess knowledge and skills that are appropriate for an entry-level accountant.

Pretest Items

Pretest items are used to develop future examinations; they are NOT used in computing examination scores. Each testlet, whether it be comprised of multiple-choice questions or task-based simulations, may include pretest items.

The instructions at the beginning of the examination state: "Some of the multiple-choice questions and task-based simulations you will receive, are pretest items. These items do not count toward your final score. You will not know which items are scored and which are pretest items."

Authoritative Literature

While completing the task-based simulations, you will use taxation databases, which include certain portions of the Internal Revenue Code, as well as certain portions of the professional standards issued by the AICPA and the PCAOB. As it relates to the task-based simulations, the databases will be updated periodically, and updates will be communicated to candidates through the AICPA website. In a rare situation, a recent change in the Internal Revenue Code may impact the task-based simulation. In those situations, you should answer the task-based simulation using the database provided.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Examination Confidentiality Policy

Before you begin your examination, you will be required to accept the terms of the following confidentiality and break policy statement. If you do not accept the statement, your test will be terminated and your test fees will be forfeited.

POLICY STATEMENT AND AGREEMENT REGARDING EXAM CONFIDENTIALITY AND THE TAKING OF BREAKS

I hereby agree that I will maintain the confidentiality of the Uniform CPA Exam. Violations of this confidentiality include but are not limited to:

- Engaging in any unauthorized communications during testing
- Referring to any unauthorized materials or using unauthorized equipment during testing
- Removing or attempting to remove any Uniform CPA Exam materials, notes, or any other items from the Exam
- Divulging information or receiving information about the nature or content of any Uniform CPA Exam question or answer, through any medium, under any circumstances, at any time.
- Facilitating or aiding any platforms, such as social media resources and chat groups, that enable others to divulge the nature or content of any Uniform CPA Exam question or answer, through any medium, under any circumstances, at any time.

In addition, I will report to my State Board of Accountancy or its designee about any violation of this Confidentiality Agreement of which I become aware.

Failure to adhere to this Confidentiality Agreement and/or to maintain the confidentiality of the Uniform CPA Exam could result in my immediate expulsion from the Exam, the invalidation of my scores, a disqualification from future CPA exams, the rescinding of any licenses previously granted to me, as well as applicable civil or criminal penalties.

I understand and agree that liability for test administration activities, including but not limited to the adequacy or the accuracy of test materials and equipment, and the accuracy of scoring and score reporting, will be limited to score correction or a test retake at no additional fee. I waive any and all rights to other claims.

I affirm that I have had the opportunity to read the Candidate Bulletin and I agree to all of its terms and conditions. I understand that breaks are only allowed between testlets. I understand that I will be asked to complete any open testlet before leaving the testing room for a break.

( ) I ACCEPT ( ) I DECLINE

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

Test Center Regulations

A standardized environment is necessary to ensure that the examination you take is essentially equivalent to the examination all other IQEX candidates take. For this reason, all candidates must follow the same regulations.

PROHIBITED ITEMS

Grounds for confiscation of a prohibited item and warning the candidate include possession of any prohibited item (whether or not in use) inside, or while entering or exiting the testing room – including when on break..

Items prohibited from the examination center include, but are not limited to:

- Books
- Briefcase
- Calculator/Portable Computer
- Calculator Watch
- Camera, Photographic or Scanning Device (still or video)
- Cellular Phone
- Cigarette/Tobacco Product
- Container of any kind
- Dictionary
- Earphone
- Eraser
- Eyeglass Case
- Food or Beverage
- Handbag/Backpack/Hip Pack
- Coats
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (other than those provided by the Testing Center)
- Jewelry – Pendant Necklace or Large Earrings
- Newspaper or Magazine
- Non-Prescription Sunglasses
- Notebook
- Notes in any written form
- Organizer / Day Planner
- Outline
- Pager / Beeper
- Paper (not provided by Test Center)
- Pen / Pencil (not provided by Test Center)
- Pencil Sharpener
- Personal Digital Assistant or Other Electronic Device
- Plastic Bag
- Purse/Wallet
- Radio/Transmitter/ Receiver
- Ruler/Slide Ruler
- Study Material
- Tape/Disk Recorder or Player
- Umbrella
- Watch
- Weapon of any kind

For your use, you may bring soft foam earplugs with no strings attached, which will be inspected by the TCAs.

Click this box to see a full list of pre-approved personal items. These items do not require pre-authorization by the testing accommodations manager. All other accommodations must be approved by the testing accommodations manager.*

Candidates will be permitted to take a light sweater or sweatshirt into the testing room.

Candidate will be required to remove their eyeglasses for close visual inspection by the TCA's. Jewerly outside of wedding and engagement rings are prohibited. Hair accessories are subject to inspection. If a candidate is caught with a camera device prior to entering the testing room, it will be confiscated and you will not be able to test. If caught with a camera device while in a testing room it will be confiscated and the Exam will be terminated.

CANDIDATE MISCONDUCT, CHEATING, COPYRIGHT INFRINGEMENT

NASBA and the AICPA take candidate misconduct, including cheating on the International Qualification Examination, very seriously. If NASBA determines that a candidate is culpable of misconduct or has cheated, the candidate will be subject to a variety of penalties including, but not limited to, invalidation of scores, disqualification from subsequent examination administrations, and civil and criminal penalties. In cases where candidate misconduct or cheating is discovered after a candidate has obtained a CPA license or certificate, a board of accountancy may rescind the license or certificate.

NASBA, the AICPA and Prometric use a variety of procedures to prevent candidate misconduct and cheating on the examination. Test center staff is trained to watch for unusual behavior and incidents during the examination. In addition, all examination sessions are audio/videotaped to document the occurrence of any unusual activity and candidate

If the test center staff suspects misconduct, a warning will be given to the candidate for any of the following situations:

- Communicating, orally or otherwise, with another candidate or person
- Copying from or looking at another candidate's materials or workstation
- Allowing another candidate to copy from or look at materials or workstation
- Giving or receiving assistance in answering examination questions or problems
- Reading examination questions aloud
- Engaging in conduct that interferes with the administration of the examination or unnecessarily disturbing staff or other candidates

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

misconduct is reported to NASBA on a daily basis.

All examination materials are owned and copyrighted by the AICPA. Any reproduction and/or distribution of examination materials, including memorization, without the express written authorization of the AICPA, are prohibited. This behavior infringes on the legal rights of the AICPA and, in addition to the penalties listed above, the AICPA will take appropriate legal action when any copyright infringements have occurred.

By applying for the CPA Examination, you agree to not engage in unauthorized assistance or collaboration on the Uniform CPA Exam, by giving unauthorized assistance to another person or receiving unauthorized assistance from another person, including in connection with preparing for the exam. Unauthorized assistance includes providing information to another person, or receiving information from another person, about the exam, exam content, questions, and/or answers."

GROUNDS FOR DISMISSAL

If you engage in misconduct or do not follow the test center regulations, the test center staff may dismiss you from the examination or you may have your score canceled by NASBA. The following are examples of behavior that will not be tolerated during the examination:

- Repeating acts of misconduct after receiving prior warning(s)
- Removing, or attempting to remove, examination questions from the testing room by any means
- Copying, writing or summarizing examination questions on any material other than the noteboard issued to you
- Tampering with computer software or hardware, or attempting to use a computer for any reason other than completing the examination session
- Intentional refusal or failure to comply with instructions of the test center staff
- Conduct that may threaten bodily harm or damage to property

REPORTING PROBLEMS WITH THE EXAMINATION

DURING YOUR EXAMINATION SESSION

Report equipment/functionality issues to test center staff without delay.

AFTER COMPLETING YOUR EXAMINATION

If you feel that the circumstances surrounding your test administration prevented you from performing at a level consistent with your knowledge and skills; or, if you have a question or concern about the test, you must notify NASBA no later than seven (7) days from the date of your examination to document your concern.

You may notify NASBA using any one of the methods below.

- By E-mail: candidatecare@nasba.org
- By Telephone: 866-MY-NASBA (866-696-2722)
- By Fax: 615-880-4225
- By U.S. Mail: NASBA
IQEX
150 Fourth Avenue North, Ste 700
Nashville, TN 37219

TO REPORT CHEATING

If you witnessed a candidate cheating or believe a test center employee acted improperly, contact Prometric's security department at 800-347-3781.

TO REPORT A TEST CENTER ISSUE

If you experienced a problem at the testing center, contact Prometric's Customer Care at 800-853-6769.

Due to the Coronavirus pandemic, Prometric test center procedures will be altered in accordance with local and state regulatory requirements, public health best practices, and Prometric policies available at https://www.prometric.com/corona-virus-update/ .

By entering a Prometric test center candidates are attesting that they understand and agree to test with these altered practices and agree that they assume any risk regarding the Coronavirus or their testing experience.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

COMMENTS ABOUT THE CONTENT OF EXAMINATION QUESTIONS

If you believe you have identified a problem with a question, you should fax your comments to the AICPA Examination Team at 609-671-2922, Attn: IQEX. Your fax should include the precise nature of your concern, the rationale, and, if possible, references. Do NOT include the exact wording or attempt to outline the multiple-choice question or task-based simulation. Rather, provide enough information to allow the AICPA to identify the item; for example – "multiple-choice question number 18 in the second "testlet" or "the Interest Expense tab in the first task-based simulation."

Your fax must be received by the AICPA within 4 days of testing to ensure that all comments are received and reviewed in time for scoring. Be sure to include your examination section identification number in your fax.

The AICPA reviews every fax received by the deadline; however, the AICPA is unable to respond directly to candidates.

IQEX DATA PROCESSING *(Personal Information May Be Processed As Follows)*

1. National ID numbers, including social security numbers (collectively "National ID Numbers"), may be used only for verifying your identify and detecting and investigating fraudulent activity and compliance with applicable mandatory legal requirements. Access to National ID numbers is restricted to employees, agents, service providers and government entities with a need to access them for these purposes, and reasonable efforts shall be made to protect National ID numbers from unlawful disclosure and keep them confidential by maintaining physical, electronic and procedural safeguards that comply with applicable regulations.

2. All other Personal Information may be used as follows:
   - (i) By NASBA for purposes of facilitating the application process for licensure with State Boards, investigating any suspected fraudulent or inappropriate activity, and verifying and tracking your licensure status;
   - (ii) By NASBA or the State Boards for the purpose of determining your eligibility to sit for the Test and obtain a CPA license;
   - (iii) By NASBA, Prometric and AICPA for administration and operational purposes (e.g., in relation to attendance at exams, communicating results, Test times and other details);
   - (iv) By NASBA or State Boards for helping NASBA and State Boards to track your license status;
   - (v) For verifying compliance with NASBA, the AICPA and Prometric Test-taking and application policies;
   - (vi) For backing up records to prepare for events that may make it difficult for NASBA, the AICPA or Prometric to access original copies of your Personal Information;
   - (vii) For helping NASBA, the AICPA, State Boards and Prometric comply with contractual, legal or regulatory obligations;
   - (viii) For NASBA, AICPA, State Boards and Prometric's detection and investigation of fraudulent activity;
   - (ix) For AICPA, NASBA or Prometric's business management purposes.

3. Prometric, NASBA, the State Boards and the AICPA may transfer your Personal Information to each other to carry out the purposes described above. Your Personal Information may be exported to the US for the purpose of processing your application, including scheduling your Test. The United States and other countries may not provide a level of data protection equivalent to the level of data protection of EU Regulation 2016/679 of the European Parliament and the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

RECEIVING YOUR SCORES

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

RECEIVING YOUR SCORE

Scoring the Examination

After the Examination, candidate responses are forwarded to the AICPA for scoring. The AICPA does not receive nor have access to candidate identities. The responses are identified by the examination section identification number only. When advisory scores become available, the AICPA forwards them to NASBA. Scores are then matched to individual candidates.

Please note that scores are NOT released in a specific order, and the scores of candidates who test on the same day may be reported at different times during the scoring cycle.

Scores are reported on a numeric scale of 0-99, with 75 as a passing score. This scale does NOT represent "percent correct." A score of 75 reflects examination performance that has been judged to represent the knowledge and skills needed to practice competently in the U.S.

For more information about scoring, visit *Psychometrics and Scoring*.

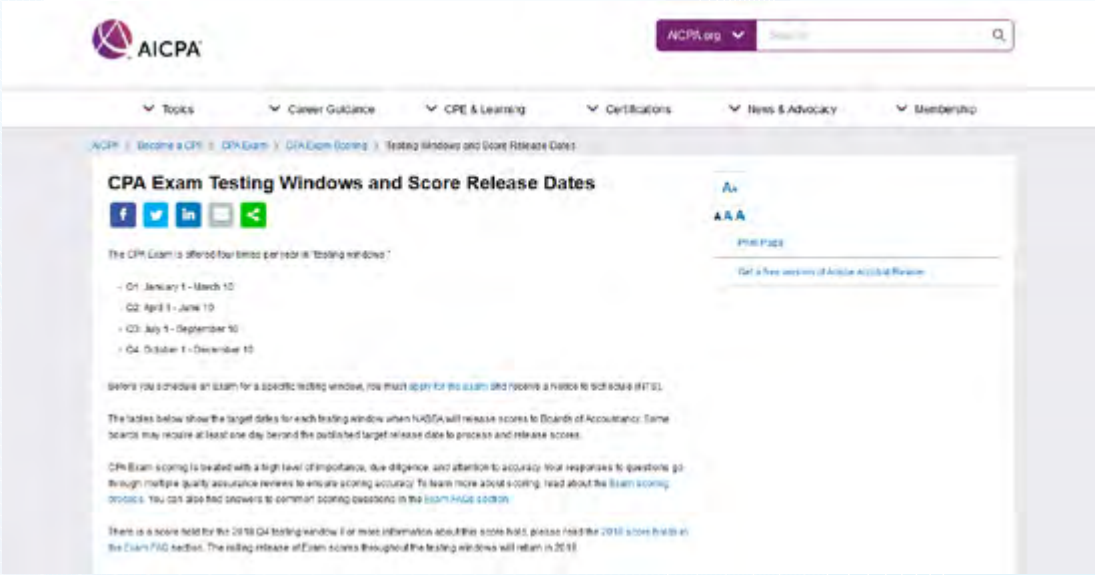
Score Release Timeline

Advisory scores and performance information are sent by the AICPA to NASBA. The AICPA does not provide score information to candidates.

For more information about the score release timeline, visit *Score Release FAQs*.

Scores notices will be released via the NASBA Candidate account. You will receive an email when your score is available.

For the most up-to-date timeline, visit *CPA Examination Score Release Timeline*.



Click the screen above to review the IQEX Testing Windows and Score Release Dates (https://www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoring/test-windows-score-release.html).

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

The Score Review and Appeal Processes

SCORE REVIEW

Score review is a service to candidates offering additional assurance that operational quality controls in the scoring process were complete and the scores are accurate. Score review is NOT a re-grading of the examination, or an opportunity to find additional points, review content, or to have alternate responses considered. It is simply an independent verification of a candidate's score. Verification involves making certain that the approved answer key was used and that it was applied correctly.

Because all scores undergo several quality control checks before they are reported, the likelihood of a score change following score review is exceedingly small, or **less than 1% of all requested score reviews since the inception of the computer-based test.** However, the score review option is available for candidates who have their scores released through their NASBA CPA Candidate Account. Click the "Score Review" button next to your score if you would like to have your score checked one more time.

APPEAL

Where available, the appeal option enables candidates who fail the examination to view the multiple-choice test questions or task-based simulation problems that they answered incorrectly together with their responses, and to submit comments online. The confidentiality of the examination requires that such viewing sessions take place only in authorized locations, under highly secure conditions, and in the presence of a representative of NASBA.

You should consider requesting an appeal only if you want to review your incorrect responses because you believe that there is a multiple choice question or objective task-based simulation problem that you would like to challenge.

In order to qualify for an appeal, you will be required to submit a formal request, pay the required fee, and meet all required deadlines. ***Note: The option to apply for an appeal is available only for a short period of time after your score has been reported to you.***

The option to apply for a score review is available only for a short period of time after your score has been reported to you.

Contact your IQEX coordinator, for instructions on requesting a score review, paying the required fee, and meeting the score review request deadline.

If you apply after the deadline date, your request will not be processed.

Each score review cycle begins at the start of the following testing window. For example, the score review cycle for scores reported for the January/February testing window begins at the start of the April/May testing window.

Each score review cycle is for scores reported for the most recent testing window only.

For example, the second quarter (Q2) review cycle is for scores reported for the first quarter (Q1) testing window only.

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

ADDTIONAL INFORMATION

IQEX™
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

ADDITIONAL INFORMATION

If you have a question about:

Eligibility to take the examination

Testing accommodations

Completing the application

Name and/or address changes

Receiving/replacing your Notice to Schedule (NTS)

Examination score

NTS reprints may be obtained through:

NASBA'S WEBSITE

Note: Previously attended or expired NTSs are not available for reprint.

Toll Free: 1.866.MY.NASBA
Call Center Hours:
Monday-Thursday 8 a.m. - 2 a.m. Eastern
Friday 8 a.m. - 5 p.m. Eastern
Phone: 615.880.4250
Fax: 615.880.4290, Attn: IQEX Coordinator
Email: iqex@nasba.org

If you have a question about payments to NASBA:

Email or call NASBA:

cbtcpa@nasba.org

866-MY-NASBA
(866-696-2722)

If you have a general comment or concern about your testing experience, including comments about the test center:

Email or call NASBA Candidate Care

candidatecare@nasba.org

866-MY-NASBA
(866-696-2722)

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

If you have a question about:

Scheduling, rescheduling or canceling your examination appointment

Directions to your test center

All information and instant scheduling is available at

PROMETRIC'S WEBSITE

Additionally, you may contact:

Prometric Candidate Services Call Center
800-580-9648

Brazil (Scheduling Exams)
443-751-4995

Brazil (Candidate Care and Testing Accommodations)
443-751-4990

Europe
31-320-239-540

Middle East Call Center
31-320-239-530

Japan Call Center
0120-34-7737

South Korea Call Center
007-9814-2030-248 (within South Korea)
+1-443-455-5411 (outside South Korea)

Write to:

AICPA Examinations Team
Princeton South Corporate Center
100 Princeton South, Suite 200
Ewing, NJ 08628

If you have a question about:

General questions regarding the content of the examination

cpaexam@aicpa.org

609-671-2922

If you have a question about:

Specific multiple-choice questions, task-based simulations, or written communications tasks on the examination

Contact the AICPA by fax only

609-671-2922

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39

AICPA NASBA PROMETRIC

Contacting NASBA

For candidate convenience, NASBA has extended call center hours and an international number. The hours of operation and contact phone numbers are as follows:

Call Center Hours:

Domestic candidates:
Call 1-800-CPA-EXAM (800-272-3926).

Days and hours of operation:
Monday – Thursday, 8:00 a.m. to 2:00 a.m., Eastern Time
Friday, 8 a.m. to 5 p.m., Eastern Time (UTC -5).

International candidates:
Call 1-855-CPA-GUAM (855-272-4826) or 671-300-7441.
Days and hours of operation:
Monday – Friday, 7:00 a.m. to 4:00 p.m., Japan Standard Time (UTC + 9).

Street address:

150 Fourth Ave. North, Ste. 700
Nashville, TN 37219-2417

Mailing address:

CPA Examination Services
PO Box 198469
Nashville, Tennessee 37219-8469

If sending an inquiry via email, contact us at cpaexam@nasba.org.
Please be sure to include your jurisdiction with your correspondence.

800-272-3926

615-880-4225

http://www.nasba.org/contact-us/

IQEX
International Qualification Examination

INTRODUCTION 4
PREPARATION FOR THE EXAMINATION 8
APPLYING TO TAKE THE EXAMINATION 10
RECEIVING NOTICE TO SCHEDULE 13
SCHEDULING YOUR EXAMINATION 15
TAKING YOUR EXAMINATION 26
RECEIVING YOUR SCORE 36
ADDITIONAL INFORMATION 39