

FLORIDA

INFORMATION FOR FIRST-TIME APPLICANTS FOR THE UNIFORM CPA EXAMINATION

The Florida Board of Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application registration and score reporting. Please read this information carefully before applying for the examination.

APPLICATION FORMS

All first-time applicants must submit an initial application directly to the Florida Board of Accountancy. Please visit the Florida Board of Accountancy website at www.myfloridalicense.com/dbpr/cpa/forms.html.

Once applicants obtain approval from the Board, they are to contact the CPAES office at 800-CPA-EXAM or 615-880-4250 to register to sit for the Uniform CPA Examination. No application form is required to be submitted to CPAES.

NOTICE: Applicants are considered "first-time" once they have been found eligible per Florida Board requirements and have contacted CPAES and registered for the examination. After this process, applicants are then considered a re-examination candidate regardless of the previous section(s) applied for, and are subject to the re-examination registration and examination fees.

APPLICANTS WITH DISABILITIES

For ADA modification consideration, all Florida candidates must contact the Florida Bureau of Education and Testing at (850) 487-9755.

REGISTRATION PROCESS

Once approved by the Board, first-time applicants may register online or by calling CPAES at 800-CPA-EXAM or 615-880-4250 using a credit card, or by mailing the First-time Invoice to CPAES with a personal check, certified check, money order or company check. The First-time Invoice may be obtained on our website at www.nasba.org.

EXAMINATION FEES

All applicants are required to pay an examination fee at the time of registration.

The examination fees are:

Auditing and Attestation	(AUD)	\$ 195.35
Business Environment and Concepts	(BEC)	\$ 176.25
Financial Accounting and Reporting	(FAR)	\$ 195.35
Regulation	(REG)	\$ 176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering

for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtnnts@nasba.org. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers.

Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section was passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at www.nasba.org with supporting documentation.

Scores

Score Notices are mailed to the address on file. Candidates are advised to submit Address/Name Change Form at least two weeks prior to the release of scores.

CONTACT US

CPA Examination Services
Florida Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250 Fax: 615.880.4290
Web: www.nasba.org Email: cpaes-fl@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.