IQEX™
International Qualification Examination

CANDIDATE BULLETIN

AICPA® NASBA PROMETRIC

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APPLY TO TAKE THE EXAMINATION

We have established Mutual Recognition Agreements (MRAs) with the following countries that enable you to qualify for the IQEX:

Australia – CA
Canada
Hong Kong
Ireland
Mexico
New Zealand

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, view your scores, check your application status and reprint your NTS.

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.

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

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** to be submitted directly from his or her professional credentialing institution to document their 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.
- Fees are not refundable.
- 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:

NASBA
Attn: IQEX
PO Box 198469
Nashville, TN 37219

NASBA
Attn: IQEX
150 4th Ave N
Suite 700
Nashville, TN 37219

Fax: 615-880-4290
Attn: IQEX

Email: iqex@nasba.org

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

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Refund Policy

Examination fees are not refunded 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 fees.

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.

ADA 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 ADA Modification Request form is available to download from NASBA's web site at *nasba.org*. This form and the required medical documentation must be submitted by the application deadline.

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RECEIVE NOTICE TO SCHEDULE

Once your application has been processed, you have been determined to be eligible to take the IQEX and you have paid all fees, you will receive a Notice to Schedule (NTS). 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 five (5) business days to process an NTS once your application and Letter of Good Standing have been received. You will receive your NTS via the contact method you indicate on your application. If you do not receive your NTS, you can reprint it with your online user account at *iqex.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.

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.

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SCHEDULE YOUR EXAMINATION

Testing Window

The IQEX is offered the first two months of each calendar quarter. These months of testing are known as the "testing windows":

- **Testing Window Q1: January 1 – February 28 (or 29)**
- **Testing Window Q2: April 1 – May 31**
- **Testing Window Q3: July 1 – August 31**
- **Testing Window Q4: October 1– November 30**

The examination is not given during the third month of each calendar quarter to allow for systems and databank maintenance.

It is important that you plan accordingly; it is your responsibility to schedule your examination before your NTS expires.

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

Testing Centers

You will be allowed to take the examination at any one of the authorized Prometric test centers in the 54 U.S. jurisdictions and Canada. 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 Special Testing Accommodations" for additional information.

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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 Exam is listed under the Uniform CPA Exam 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.

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Pre-Approved Testing Accommodations

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

If NASBA has approved you for special 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.

- **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 special testing accommodations by NASBA.**

NOTICE

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Make Changes to Your Appointment

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 fees.

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

ON THE INTERNET

1. 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.

PROMETRIC'S CANDIDATE SERVICES CALL CENTER

2. 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 special 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 fees you have paid. If you do not appear for your appointment, you will not receive a refund of the examination fees you have paid.

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

ON THE INTERNET

1. 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.

PROMETRIC'S CANDIDATE SERVICES CALL CENTER

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

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RE-SCHEDULING/CANCELLATION FEE

If you need to re-schedule or cancel your examination appointment, you will be subject to the following fees:

30+ Days Before Your Appointment	No Fee
6-29 Days Before Your Appointment	$35.00
5 Days – 24 Hours Before Your Appointment	$66.15
Less Than 24 Hours Before Your Appointment	All Fees Are Forfeited

Test Center Closings

If severe weather or 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 day of your examination, you may call the local test center directly.

If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to re-schedule without penalty. If you are unable to contact the local test center, check on the web site, prometric.com/sitestatus, or call the Candidate Services Call Center at 800-864-8080, Monday through Friday, from 8:00 a.m. to 8:00 p.m. Eastern Time.

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PREPARE FOR THE EXAMINATION

The best preparation for the International Qualification Examination is a thorough review of the examination 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. 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.

Refer to the *AICPA's web site* for additional information regarding the subjects covered on the IQEX, including:

- Content Specification Outline
- List of References
- Effective Date of Pronouncements.

Review the section regarding examination content of the Regulation section of the Uniform CPA Examination.

Prometric's Test Drive

Prometric's Test Drive program provides candidates with a real world, end-to-end practice run before the date of their scheduled test. During the 30 minute appointment, candidates will experience a complete run through of the testing experience they will encounter on their actual testing day. During the run through, the candidate will participate in:

- **The scheduling and registration process**
- **The complete check-in process**
- **Introduction to test center staff and surroundings**
- **A live 15-minute sample test demonstrating the testing process (note, the exam is generic and will not contain Accounting questions)**
- **Full preparation for the real test**
- **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 tests, 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.

You are responsible for reviewing the tutorial and sample tests. 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 tests, as well as the Candidate Bulletin. This requirement is intended to ensure that before you report to the test centers, 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 tests, including the directions on how to respond, may adversely affect your score.

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TAKE 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

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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 fees 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 scores 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 fees. 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.
- **An in-system 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.

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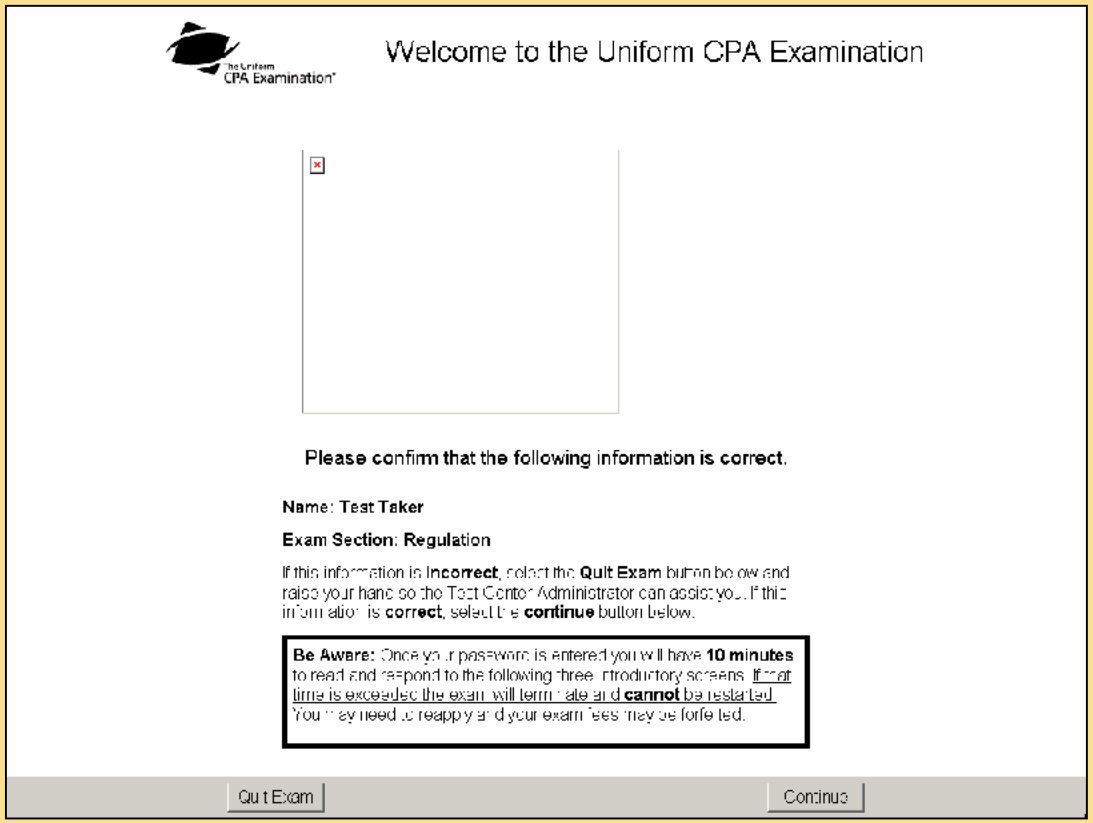
SAMPLE WELCOME SCREEN



Notice: The Exam Section is listed as Regulation. This is the correct section for the IQEX

- **Once you enter your Launch Code, you must proceed through the subsequent introductory examination screens without delay. There is a 10-minute time limit to read and proceed through the introductory screens and, if the 10-minute time limit is exceeded, the test session will automatically terminate and cannot be restarted. 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.**
- **If you encounter ANY computer problem, report it immediately to test center staff.**
- **When you finish the examination, leave the testing room quietly, turn in your two noteboards, and sign the test center log book. The test center staff will dismiss you after completing all necessary procedures.**
- **Keep the Confirmation of Attendance form you receive after the examination as it provides valuable contact information. As directed on this form, report any examination incidents/concerns in writing to the addresses/Fax numbers provided.**

You are advised to review the examination tutorial and sample test for Regulation at aicpa.org to familiarize yourself with examination's functionality, format, and directions. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, might adversely affect candidate scores.

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Time Allotted to Take the Examination

The length of the examination is three (3) 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 special 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 three (3) hours to actually take the examination (including breaks). If you have been approved for special testing accommodations with extra time please refer to your accommodation letter for the actual length of your examination.

Breaks

The examination is divided into units known as testlets. After indicating that you have completed the first testlet, you will be presented with the option to take a break. You will only receive this option between testlets. If you choose to take a break, you will be asked to leave the testing room quietly and sign the test center log book. The test center staff will confirm you have completed the testlet prior to your break. 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 examination password in order to continue the examination. Note that breaks lasting more than ten minutes will be reported to NASBA.

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 and information regarding your absence will be reported to NASBA.

Examination Specifications

The examination is comprised of three (3) multiple choice question (MCQ) testlets consisting of a total of 72 questions and one testlet consisting of 6 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.

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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 Examination. In addition, I agree that I will not:

- Divulge the nature or content of any Uniform CPA Examination question or answer under any circumstance;
- Engage in any unauthorized communication during testing;
- Refer to unauthorized materials or use unauthorized equipment during testing; or
- Remove or attempt to remove any Uniform CPA Examination materials, notes, or any other items from the examination room.

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

I further agree to report to the AICPA any examination question disclosures, or solicitations for disclosure of which I become aware.

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.

In addition, I understand that failure to comply with this Policy Statement and Agreement may result in invalidation of my grades, disqualification from future examinations, expulsion from the testing facility and possible civil or criminal penalties.

( ) I ACCEPT ( ) I DECLINE

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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.

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
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (other than those provided by Test 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
- Pen / Pencil (other than that 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

In addition, jackets and sweaters are prohibited; however, if you require a separate sweater or a jacket due to room temperature, it must be worn at all times.

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

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 misconduct is reported to NASBA on a daily basis.

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

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.

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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 scores 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 5 business 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.

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." You should include the nature of your concern, the rationale, and, if possible, references.

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.

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RECEIVE 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*.

Score notices will be released to candidates via the contact method indicated on the application. Scores will also be released *online*.

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Where Can I Apply?

States without an exception listed in the chart below have indicated a willingness to accept all terms of the mutual recognition agreement. In the mutual recognition agreements, parties agree to the following:

- Candidates meeting the educational requirements established in the agreement should be considered to have satisfied the educational requirements necessary to receive full reciprocity in the U.S.
- Applicants are required to pass an examination designed to assure that the applicants have satisfactory knowledge of relevant local and national legislation, standards, and practices in the jurisdiction being entered. In the U.S., the International Qualification Examination (IQEX) is required to test the knowledge of applicants from other jurisdictions.
- The amount and nature of the experience required by the original designation must be equivalent to the experience requirement of the jurisdiction granting the reciprocal designation and must have been obtained under the supervision of or verified by CA, CPA, or CPC in the original jurisdiction. If either the amount or nature of the experience acquired by an applicant in the jurisdiction of original designation does not meet the requirements of the jurisdiction granting the reciprocal designation, the applicant may be permitted to complete prescribed experience in the jurisdiction into which entry is sought.

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

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Jurisdiction	Institute of Chartered Accountants in Australia	Canadian Institute of Chartered Accountants	Hong Kong Institute of Certified Public Accountants	Chartered Accountants Ireland	Instituto Mexicano de Contadores Publicos	New Zealand Institute of Chartered Accountants	Exceptions
Alabama		Y					
Alaska							
Arizona	Y	Y	Y	Y	Y	Y	
Arkansas	Y	Y	Y	Y	Y	Y	
California	Y	Y	Y	Y	Y	Y	
Colorado	Y	Y	Y	Y	Y	Y	Applicants for licensure must meet Colorado's experience requirements.
Connecticut	Y	Y	Y	Y	Y	Y	
Delaware							Applicants for licensure must pass all four sections of the Uniform CPA Examination.
District of Columbia	Y	Y		Y	Y	Y	
Florida	Y	Y	Y	Y	Y	Y	
Georgia	Y	Y		Y	Y	Y	
Guam	Y	Y		Y	Y	Y	
Hawaii							
Idaho	Y	Y	Y	Y	Y	Y	
Illinois	Y	Y		Y	Y	Y	
Indiana	Y	Y	Y	Y	Y	Y	
Iowa	Y	Y		Y	Y	Y	
Kansas	Y	Y	Y	Y	Y	Y	
Kentucky	Y	Y	N	Y	Y	Y	
Louisiana	Y	Y	Pending	Y	Y	Y	Applicants for licensure will be required to meet the Board's education and experience requirements.

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Maine	Y	Y		Y	Y	Y	
Maryland	Y	Y		Y	Y	Y	
Massachusetts		Y					Applicants for licensure will be evaluated for Massachusetts's 150 hour education requirement.
Michigan	Y	Y		Y	Y	Y	
Minnesota	Y	Y	Y	Y	Y	Y	Applicants for licensure must comply with the Minnesota statutes section 326A.04, subd. 7.
Mississippi	Y	Y		Y	Y	Y	Applicants for licensure will be required to meet the Board's education and experience requirements.
Missouri	Y	Y	Pending	Y	Y	Y	
Montana	Y	Y	Y	Y	Y	Y	
Nebraska	Y	Y	Pending (Board to have met Nov 2011)	Y	Y	Y	Applicants for licensure must comply with Nebraska statues section 1-124.
Nevada	Y	Y	Y	Y	Y	Y	Applicants for licensure will be required to meet the Board's education and experience

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							requirements.
New Hampshire	Y	Y	Y	Y	Y	Y	Applicants for licensure need to meet New Hampshire examinations, education and experience requirements.
New Jersey	Y	Y		Y	Y	Y	
New Mexico	Y	Y	Pending	Y	Y	Y	Applicants for licensure will be required to meet the Board's education and experience requirements.
New York	Y	Y	Y	Y	Y	Y	Applicants for licensure will be required to meet the Board's education and experience requirements.
North Carolina		Y					Chartered Accountants are only recognized from the following provinces: British Columbia, Nova Scotia, Ontario, New Brunswick, and Saskatchewan.
North Dakota	Y	Y	Y	Y	Y	Y	
Ohio	Y	Y	Y	Y	Y	Y	

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Oklahoma	Y	Y	Pending	Y	Y	Y	
Oregon	Y	Y	Y	Y	Y	Y	
Pennsylvania	Y	Y		Y	Y	Y	
Puerto Rico							
Rhode Island							
South Carolina	Y	Y		Y	Y	Y	Applicants for licensure must comply with 40-2-240.
South Dakota	Y	Y		Y	Y	Y	
Tennessee	Y	Y	Pending (board to have met in Jan)	Y	Y	Y	
Texas	Y	Y	Y	Y	Y	Y	Applicants must also complete local requirements such as a test on the state board's rules of professional conduct.
Utah	Y	Y		Y	Y	Y	
Vermont	Y	Y		Y	Y	Y	
Virgin Islands							
Virginia	Y	Y	Y	Y	Y	Y	Social Security Number or valid Virginia driver's license required for licensure.
Washington	Y	Y	Y	Y	Y	Y	Chartered Accountants are only recognized from the following provinces: Alberta, British

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							Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario and Saskatchewan.
West Virginia	Y	Y	Pending	Y	Y	Y	
Wisconsin	Y	Y	Y	Y	Y	Y	Y
Wyoming	Y	Y	Y	Y	Y	Y	

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.

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