

I. CANDIDATE INFORMED CONSENT FOR SITTING FOR THE UNIFORM CPA EXAMINATION

NOTICE: THIS CONSENT IS A BINDING CONTRACT BETWEEN YOU AND YOUR JURISDICTION'S BOARD OF ACCOUNTANCY, ("STATE BOARD"), ITS DESIGNEE, THE NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY ("NASBA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 150 4TH AVENUE NORTH, SUITE 700, NASHVILLE, TENNESSEE 37219, AND THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ("AICPA"), A NON-PROFIT CORPORATION WITH ITS PRINCIPAL PLACE OF BUSINESS AT 1211 AVENUE OF THE AMERICAS, NEW YORK, NY 10036-8775. YOUR ACCEPTANCE OF THIS CONSENT IS REQUIRED FOR YOUR APPLICATION TO SIT FOR THE UNIFORM CPA EXAMINATION (THE "TEST"). UNLESS YOU INDICATE YOUR AGREEMENT TO EACH PART OF THIS CONSENT, YOUR REQUEST TO SIT FOR THE UNIFORM CPA EXAMINATION WILL NOT BE PROCESSED AND YOU WILL NOT BE ALLOWED TO SIT FOR THE UNIFORM CPA EXAMINATION. YOU MAY REVOKE YOUR CONSENT AT ANY TIME. HOWEVER, IF, AT ANY TIME YOU ATTEMPT TO REVOKE YOUR CONSENT, EITHER DIRECTLY, OR BY CHALLENGING THE ENFORCEABILITY OF ANY PART, YOU WILL NO LONGER BE ALLOWED TO TEST AND YOUR TEST RESULTS MAY NOT BE PROCESSED.

In consideration for being permitted to sit for the Test, you agree as follows:

(a) Applicable language is only English: This is an English-only legal document containing significant legal duties and requiring a high degree of competency in the English language. It is an essential part of an application to sit for the Test, which is administered exclusively in English for the purpose of CPA licensure in the United States. DO NOT indicate your agreement to this Consent unless you have read and understand each part. By submitting the application and indicating your agreement to this Consent, you represent that you have a sufficient understanding of the English language and have read this Consent and understand and agree to each provision. The language of this Consent is English and it shall be interpreted exclusively in English. Any translation into another language is unauthorized and shall not be binding nor constitute evidence of the intent or meaning of any part or whole of this Consent or the application to sit for the Test.

(b) Applicable law: This Consent and your relationship with the State Board, NASBA and the AICPA shall be governed and construed in accordance with the laws of the United States of America and the jurisdiction through which you applied.

(c) Dispute resolution: Any controversy or claim arising out of or relating to the Test, or the breach of this Consent, shall be determined by arbitration administered by the American Arbitration Association pursuant to its applicable rules. Any order of an arbitrator will be conclusive and binding. The number of arbitrators shall be one. The place of arbitration shall be in the jurisdiction through which you applied. The language of arbitration shall be the English language and no other.

(d) Effective only upon receipt in the United States: This Consent and any application related thereto shall not be valid or binding upon NASBA or the State Board until such Consent and such application have been received and accepted by NASBA in the United States.

(e) Limitation of liability: You agree that all fees and costs paid with an application for the Test are non-refundable and cannot be applied toward a future Test application. You agree further that, in the event that your Test data is lost or damaged, or your Test results cannot be scored for any reason, or if the Test is not held for any reason, any claim you may have will not exceed the Test fee you paid. If there is an error in scoring the Test, any claim you have will be limited to having the Test re-scored and the results re-issued.

(f) Coronavirus procedures: Due to the Coronavirus pandemic, Prometric procedures will be altered in accordance with federal, state, and local regulatory requirements, public health best practices, and Prometric policies. You have been informed of the alterations necessary due to the pandemic. You understand and agree to test with these altered practices, and you agree that you alone assume any risk regarding the Coronavirus and your testing experience.

(g) Other applicable contractual obligations: By signing this Informed Consent you also consent to the application of the [NASBA Terms of Use](#) and [NASBA Privacy Policy](#) to your use of the NASBA website and services. In the event of a conflict between this Informed Consent, the NASBA Terms of Use, and/or the NASBA Privacy Policy, the Informed Consent will control. In the event that the Informed Consent is silent on an issue addressed in the NASBA Terms of Use or NASBA Privacy Policy, more restrictive or specific language in the Terms of Use or Privacy Policy will control.

II. UNIFORM CPA EXAMINATION CONDITIONS CONSENT

You understand and consent to the following conditions affecting your application to sit for an administration of the Uniform CPA Examination (“Test”).

You agree to comply with and be bound by each of these Test Conditions, including any revisions posted from time to time in the Candidate Bulletin, which is available at www.nasba.org. Specific Test conditions applicable to persons desiring to sit for the Test are to be found through this link.

You must review and agree to these conditions before proceeding to complete this Consent before providing NASBA with your Personal Data.

(a) You shall not use the "CPA" designation in any form unless such use is authorized by the State Board of the jurisdiction in which you are licensed as a CPA and only to the extent permitted by the jurisdiction in which you use the designation.

(b) Upon achieving licensure, your license status may be made available to the public in a publicly accessible database, including whether, for any reason, your license is revoked, suspended or rendered temporarily inactive.

(c) NASBA or AICPA may refuse to process your Test results, refuse to release your scores, or recommend that the State Board cancel your Test scores in the event NASBA or AICPA have reason to believe your Test scores may not be valid or result from any fraudulent activity or in the event that your conduct violates the rules established by NASBA on behalf of the State Boards or AICPA or its designee for the Test. Failure to maintain the confidentiality of the Uniform CPA Exam could result in the expulsion from the testing facility, invalidation of your scores, disqualification from future exams, rescinding of any licenses granted, and civil or criminal penalties.

(d) In the event of AICPA or NASBA's refusal to process or release your Test results or cancellation of your released results, your sole recourse is to retake the Test section or sections, if permitted. The need to pay additional testing fees or the granting of any refund of any Test fee payment will be determined by AICPA and NASBA.

(e) Your Test scores may be released on a time schedule different than that for candidates taking the Test at another Test location.

(f) You agree to review and adhere to all testing policies and procedures and any posted updates thereof, including all policies and procedures set forth in the "Candidate Bulletin," available at [Candidate Bulletin](#).

(g) You agree that failure to provide adequate proof of identity, citizenship and residency upon your arrival at the Test center may result in your scores being held and/or nullified. And you

understand that you are responsible for understanding the meaning of adequate proof of citizenship and residency as it is defined in the [Candidate Bulletin](#).

(h) Support services will be provided only during the normal business hours of NASBA, AICPA and Prometric.

(i) You may review your Test only under established procedures and only at NASBA's headquarters in Nashville, Tennessee, United States.

(j) Testing may be suspended in one or all locations at any time without notice.

(k) With the exception of the conditions described in paragraph (j), above, Test fees and a portion of the application fee are not refundable, and any fees paid will not be refunded if you change the location in which you wish to sit for a Test section.

(l) You understand that you are required to pass all sections of the Test within the stated time limitations, as outlined in the rules and/or instructions, and to meet the other requirements of licensure before you can be issued a license and be entitled to use the title of Certified Public Accountant.

(m) You understand that the Test is the property of AICPA and agree that you will not remove any Test materials, notes or any other unauthorized materials from the Test room. You agree to keep confidential and will not disclose in any manner whatsoever any information concerning the questions or content of the Test, and you will report to the State Board any such disclosures to which you become aware. You understand that failure to comply with this provision may result in invalidation of your grades, your disqualification from future testing, and possible civil and criminal penalties. You understand that the Test is the property of AICPA. Violations of this confidentiality include but are not limited to:

- Engaging in any unauthorized communications during testing
- Referring to any unauthorized materials or use unauthorized equipment during testing
- Remove or attempt to remove any Test materials, notes, or any other items from the test center exam room
- Divulging the nature or content of any Test question or answer, through any medium, under any circumstances, and at any time.

In addition, you agree to report to the State Board any CPA Exam confidential information to which you become aware, including exam question disclosures, social media sites/chat groups or solicitations for disclosure.

(n) You understand that the AICPA and NASBA logos and the term "Uniform CPA Examination" are trademarks and service marks of their respective owners and the Uniform CPA Examination is copyrighted material of the AICPA. You agree that the title "CPA" or "Certified Public

Accountant" are regulated terms and you may not use or trade upon that title except as provided by the law.

III. DATA PRIVACY CONSENT FOR APPLICATION DATA

(a) Data Privacy Consent

This Consent explains how your jurisdiction’s board of accountancy (“State Board”), its designee, the National Association of State Boards of Accountancy (“NASBA”), a non-profit corporation with its principal place of business at 150 4th Avenue North, suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants (“AICPA”), a non-profit corporation with its principal place of business at 1211 Avenue of the Americas, New York, New York 10036-8775 and Prometric LLC (“Prometric”), a Delaware limited liability company, with its principal place of business at Canton Crossing, 1501 S. Clinton Street, Baltimore, Maryland 21224 use the information collected from you in connection with your application for the CPA Examination, including processing your application and scheduling any exam you may take in connection with your application, including the Uniform CPA Examination (the “Test”).

The State Boards, NASBA, the AICPA and Prometric take the privacy of candidates very seriously. Our current privacy terms are set forth in the [Candidate Bulletin](#).

If you sit for the Test outside of the United States, you understand and consent to the collection, use, and transfer out of your country of citizenship/residence of your Personal Data including special categories of my Personal Data as described in this Data Privacy Consent.

(b) Withdrawal of Consent

You understand that you may withdraw your consent at any time. The withdrawal of consent does not affect the lawfulness of processing based on consent before its withdrawal. However, if you withdraw your consent, NASBA, AICPA and/or Prometric may not be able to administer the Test, process Test results, or release your scores to the State Board.

(c) Collecting and Using Your Personal Data

1. You agree that the following information, including special categories of Personal Data (e.g. biometrical data) will be collected, received, transferred, stored, and processed in connection with your application to sit for the Test:
 - (i) Personal and contact details (including date of birth);
 - (ii) Passport number and/or other National ID number as defined in this informed consent;
 - (iii) Gender (**optional**);
 - (iv) Credit card information;
 - (v) Country of residence and country of citizenship;
 - (vi) Primary language;
 - (vii) Details of any other accounting designations held;
 - (viii) Educational history and qualifications;

- (ix) Details of accounting hours;
- (x) Ethnicity/race (**for United States citizens and residents only, and optional**);
- (xi) Your Test details, including candidate ID number and scheduled Test date(s); and
- (xii) Biometric information, including photographs and a digital fingerprint image ("Biometric Data").

Such information described in 1 above are referred to in this Consent as "Personal Data" and may be used by NASBA, the State Boards, the AICPA and Prometric as set forth in this informed consent.

(d) Purposes for Data Collection

Your understand and agree that your Personal Data may be used for the following purposes ("Test-related Purposes"):

1. National ID numbers, including passport numbers, driver's license numbers, and/or 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 shall be 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 Data may be used for:
 - (i) NASBA may receive and access your Personal Data 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) NASBA or the State Boards determining your eligibility to sit for the Test and obtain a CPA license;
 - (iii) NASBA, Prometric, and AICPA's administration and operational purposes (e.g., in relation to attendance at exams, communicating results, Test times and other details);
 - (iv) helping NASBA and State Boards to track your license status;
 - (v) verifying compliance with the State Board, NASBA, the AICPA and Prometric Test-taking and application policies;
 - (vi) 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 Data;
 - (vii) helping NASBA, the AICPA, State Boards and Prometric comply with contractual, legal or regulatory obligations;
 - (viii) NASBA, AICPA, State Boards, and Prometric's detection and investigation of fraudulent activity;
 - (ix) AICPA, NASBA, or Prometric business management purposes.

(e) Recipients of Personal Data; Transfers

You acknowledge and agree that each of Prometric, NASBA, the State Boards and the AICPA may transfer your Personal Data to each other to carry out the purposes described above.

If you are sitting for the Test outside the United States, without limiting the foregoing, you understand and agree that your Personal Data may be transported outside of the country of your citizenship/residence for the purpose of processing your application, including scheduling your Test(s). You acknowledge and understand that third countries may not provide an adequate level of data protection equivalent to the level of data protection to all relevant data protection laws, including 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.

(f) Accessing Personal Data and Update or Change Your Personal Data

If you are sitting for the Test outside of the United States, you may access your Personal Data and contact NASBA for any queries at privacy@nasba.org or 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219.

If you are sitting for the Test outside of the United States, you may request that AICPA and NASBA update or change any Personal Data on record about you in order to make such Personal Data accurate. You also may request that AICPA and NASBA delete your Personal Data from their records; provided, however, that you understand and agree that if AICPA or NASBA delete your Personal Data during the application process and before a State Board grants you a license to practice in such state, you will be forfeiting your application for licensure by such State Board and right to sit for the Test or have it scored.

(g) If You Withhold Your Consent or Object to Collection

If you are sitting for the Test outside of the United States, you may withhold your consent for the AICPA, Prometric, NASBA, and the State Boards to collect, process and use your non-optional Personal Data as described in this document. However, if you withhold your consent, you will not be able to sit for the Test or submit your application to a State Board seeking licensure in such state.

If you are sitting for the Test outside of the United States, you may object to the collection of your Personal Data for any legitimate purpose. However, you understand and agree that if you object to such collection of any non-optional Personal Data, the AICPA, NASBA and the State Boards will be unable to process your application and you will forfeit your application and right to sit for the Test or have it scored.

(h) Marketing Communication

If you sit for the Test outside of the United States, your Personal Data may be used to send you information regarding benefits of licensure and AICPA membership and other business activities, if and to the extent you have explicitly given your consent to receive such information. The consent with regard to such marketing communication can be withdrawn at any time by sending an email to service@aicpa.org with no further implications or adverse effect to the Test procedure.

IV. DATA PRIVACY CONSENT FOR TEST DATA

This Consent explains how the your jurisdiction’s board of accountancy (“State Board”), its designee, the National Association of State Boards of Accountancy (“NASBA”), a non-profit corporation with its principal place of business at 150 4th Avenue North, suite 700, Nashville, Tennessee 37219, and the American Institute of Certified Public Accountants (“AICPA”), a non-profit corporation with its principal place of business at 1211 Avenue of the Americas, New York, New York 10036-8775 and Prometric LLC (“Prometric”), a Delaware limited liability company, with its principal place of business at Canton Crossing, 1501 S. Clinton Street, Baltimore, Maryland 21224 use the information collected from you in connection with administration and scoring of any exam you may take in connection with your application for licensure by the State Board, including the Uniform CPA Examination (the “Test”).

The State Boards, NASBA, the AICPA and Prometric take the privacy of candidates very seriously. The current privacy terms are set forth in the [Candidate Bulletin](#).

If you sit for the Test outside of the United States, you understand and consent to the collection, use, and transfer outside your country of citizenship/residence of your Personal Data including special categories of your Personal Data as described in this Data Privacy Consent.

(b) Withdrawal of Consent

You understand that you may withdraw your consent to the collection, use, and transfer of your Personal Data at any time. The withdrawal of consent does not affect the lawfulness of processing based on consent before its withdrawal. However, if you withdraw your consent, NASBA, AICPA and/or Prometric may not be able to administer the Test, process Test results, or release your scores to the State Board.

(a) Collecting and Using Your Personal Data

You agree that the following Personal Data, including special categories of Personal Data (e.g. biometrical data) will be collected, received, transferred, stored, and processed in connection with administering the Test to you and scoring your Test performance:

1.

- (i)** Personal and contact details (including date of birth);
- (ii)** Passport number or other National ID Number as defined in this informed consent;
- (iii)** Gender;
- (iv)** Ethnicity/race (for United States citizens and residents only);
- (v)** Credit card information;
- (vi)** Country of residence and country of citizenship;
- (vii)** Primary language;

- (viii) Details of any other accounting designations held;
- (ix) Educational history and qualifications;
- (x) Photographs;
- (xi) Signature;
- (xii) Video/DVD recordings of the testing event;
- (xiii) Details of accounting hours;
- (xiv) Your Test details, including candidate ID number, dates of Tests taken, scores related to those exams, and how many times any particular sections of exams have been taken, which are generated by NASBA and AICPA in connection with the Test process; and
- (xv) Biometric data, including photographs and fingerprints.

Such information described in 1 above are referred to in this Consent as "Personal Data" and may be used and disclosed by NASBA and, if relevant, transmitted to and from the United States as set forth below.

(b) Purposes for Data Collection

You understand and agree that your Personal Data may be used for the following purposes ("Test-related Purposes"):

1. National identification numbers including passport numbers, driver's license numbers, and/or social security numbers (collectively "National ID Numbers"), photographs, and fingerprints 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 shall be 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 Data may be used for:
 - (i) NASBA or the State Board's determination of your eligibility to sit for the Test and obtain a CPA license;
 - (ii) Prometric's facilitation of Test management functions (e.g., recording Tests taken, those passed and failed, scores received and candidate's licensure status);
 - (iii) NASBA, Prometric, and AICPA's administration and operational purposes (e.g., in relation to attendance at exams, communicating results, Test times and other details);
 - (iv) helping NASBA and State Boards to track your license status;
 - (v) NASBA and AICPA's psychometric forensic analysis and psychometric research;

- (vi) verifying compliance with the State Board, NASBA, the AICPA and Prometric Test-taking and application policies;
- (vii) 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 Data;
- (viii) helping NASBA, the AICPA, State Boards and Prometric comply with contractual, legal or regulatory obligations;
- (ix) detecting and investigating fraudulent activity; and
- (x) NASBA, AICPA, and Prometric's business management purposes.

3. Recipients of Personal Data; Transfers

You acknowledge and agree that each of Prometric, NASBA, the State Boards and the AICPA may transfer your Personal Data to each other to carry out the purposes described above. Without limiting the foregoing, you understand and agree that your Test results data, the code for the section of the exam that you are registered for (ESID data), and survey results data will be transferred to and used by AICPA for the purposes of administering the Test, in particular reviewing your results and communicating the results to NASBA. If you are sitting for the test outside of the United States, this data will be exported to the United States for the purpose of administering the Test.

Without limiting the foregoing, you understand and agree that NASBA may receive and access Personal Data, including results of your Test, National ID, photograph and signature for purposes of facilitating the application process for licensure with State Boards, investigating any suspected fraudulent or inappropriate activity, and verifying your licensure status.

If you are a citizen and/or resident of the European Union, you acknowledge and understand that the United States may not provide an adequate level of data protection equivalent to the level of data protection of Regulation (EU) 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 (General Data Protection Regulation).

4. Accessing Personal Data and Update or Change Your Personal Data

If you are sitting for the Test outside of the United States you may access your Personal Data and contact NASBA for any queries at privacy@nasba.org or 150 4th Avenue North, Suite 700, Nashville, Tennessee 37219. If you are sitting for the Test outside of the United States you may request that AICPA and NASBA update or change any Personal Data on record about you in order to make such Personal Data accurate. You also may request that AICPA and NASBA delete your Personal Data from their records; provided, however, that you understand and agree that if AICPA or NASBA delete your Personal Data during the application process and before a State Board grants you a license to practice in such jurisdiction, you will be forfeiting your application for licensure by such State Board and right to sit for the Test or have it scored.

5. If You Withhold Your Consent or Object to Collection

If you are sitting for the Test outside of the United States, you may withhold your consent for the AICPA, Prometric, NASBA, and the State Boards to collect, process and use your non-optional Personal Data as described in this document. However, if you withhold your consent, you will not be able to sit for the Test or submit your application to a State Board seeking licensure in such state.

If you are sitting for the Test outside of the United States, you may also object to collection of your Personal Data for any legitimate purpose. However, you understand and agree that if you object to such collection of any non-optional Personal Data, the AICPA, NASBA and the State Boards will be unable to process your application and you will forfeit your application and right to sit for the Test or have it scored.

(c) Marketing Communication

If you are sitting for the Test outside of the United States, your Personal Data may be used for sending you information regarding benefits of licensure and AICPA membership and other business activities, if and to the extent that you have explicitly given your consent to receive such information. The consent with regard to such marketing communication can be withdrawn at any time by sending an email to service@aicpa.org with no further implications or adverse effect to the Test procedure.