

# EXCEPTION TO POLICY

## INSTRUCTIONS

The following instructions are only for candidates who have received a Notice to Schedule to take the Uniform CPA Examination as a candidate in any of the following jurisdictions:

*Alaska, Colorado, Connecticut, Delaware, Florida, Georgia, Guam, Hawaii, Indiana, Iowa, Kansas, Maine, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Utah, Vermont, Wisconsin*

and are requesting a partial refund\* of exam fees not used or an extension of their valid Notice to Schedule (NTS) due to a documented hardship. If your jurisdiction is not listed then you must contact your state board of accountancy directly. **Do not submit this form to request exam credit extensions.**

### NASBA POLICY

Application, International Administration, or Guam Administration fees are NOT refundable. If your NTS expires prior to your taking the examination section, 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 the examination and pay the appropriate application/registration and examination fees.

### EXCEPTION TO NASBA POLICY

Candidates with unforeseen, extreme circumstances may request an NTS extension or a partial refund\* of the exam fees not used, below is a list of circumstances which would be considered hardships;

- VISA rejections - Copy of the official rejection letter must be submitted with this form. (Failure to renew your VISA in a timely manner will not be considered)
- Military Deployment - Copy of the official military orders must be submitted with this form.
- Medical Emergency –Copy of the doctor statement listing date(s) of care and restriction(s) must be submitted with this form. (Must be signed by physician and translated to English if international)
- Death - Copy of the death certificate or obituary (name shown) must be submitted with this form.

***Handwritten documentation from the person submitting this request is not considered supporting documentation. Circumstances OR ongoing medical issues which would be considered chronic, which happened before the issuance of your NTS are not considered as unforeseen.***

**NOTE:** If you are scheduled to take the examination, you are required to cancel the scheduled appointment and pay all appropriate fees prior to submission of this form. **If you do not cancel your exam, your request will be denied and you will be required to resubmit all documentation along with your exam cancellation confirmation. If you are unable to cancel your appointment due to being within 24 hrs before the exam, then do not submit this form. You will need to contact CandidateCare@nasba.org**

### EXCEPTION TO POLICY RULES AND PROCESS

The Exception to Policy rules are as follows:

- The Exception to Policy Form and supporting documentation must be submitted together and received no later than thirty (30) days from the date of the extreme circumstance.
- Refunds - Candidates may receive a partial refund of exam fees not used at time of submission of the ETP.

\* If you are requesting a partial refund and you list an international address as your mailing address, then your refund will be processed using a wire transfer. The refund will be in U.S. Dollars (\$) and subject to conversion rates. You will also be charged a \$50.00 fee to process the wire transfer. This fee will be deducted from your refund total. Please list a current email address as NASBA's Finance Department will send a follow-up email to obtain the information needed to process your wire transfer.

- NTS Extension - Candidate will receive an extension of their NTS only for the documented time that was lost and only up to one testing window worth of testing time (90 days.)
- A candidate can request one (1) NTS Extension OR a partial refund\* for a Notice to Schedule using the same hardship.
- A candidate cannot have multiple Exception to Policy requests for any one Notice to Schedule, regardless of sections.
- Do not submit this form to request exam credit extensions. (You must contact your board of accountancy directly to request exam credit extensions)

\*\* By signing and submitting this ETP you agree to the terms and conditions stated on this form.

Allow seven (7) business days from submission of the Exception to Policy Form and supporting documentation for processing. Upon review, the candidate will be notified via email of Refund Request Committee decision regarding their request.



# EXCEPTION TO POLICY

The Exception to Policy Form and documentation must be received no later than thirty (30) days from the date of the extreme circumstance. Failure to submit the Exception to Policy Form and supporting documentation will deem request incomplete and will result in automatic denial of request. Candidates are advised that only one(1) Exception to Policy request can be submitted per Notice to Schedule (NTS.)

This form can be submitted to our office via Mail: [150 Fourth Ave. N, Suite 700, Nashville, TN 37219](#)  
Fax: [615.312.3792](#) or Email: [cpaesrefund@nasba.org](mailto:cpaesrefund@nasba.org)

**PLEASE COMPLETE THIS FORM CLEARLY & LEGIBLY**

- Jurisdiction: \_\_\_\_\_ **Please refer to the list of states on the instructions**
- Jurisdiction ID #: \_\_\_\_\_ **As listed on your CPA Central Account next to the state you applied to**
- Name: \_\_\_\_\_  
FIRST MIDDLE LAST
- Mailing Address\*: \_\_\_\_\_
- Mailing Address\*: \_\_\_\_\_  
CITY STATE AIP CODE/POSTAL CODE COUNTRY
- Email: \_\_\_\_\_  
**Please make sure your email address is legible or this could delay any secondary contact that may be required.**
- Candidate is requesting: Partial refund of examination fees\* \_\_\_\_\_ or NTS Extension \_\_\_\_\_  
**Partial refunds will be issued via CHECK and mailed to the address you listed above within 15 days of being approved.\***
- Candidate hardship: Death \_\_\_ Medical \_\_\_ Military \_\_\_ VISA rejection \_\_\_  
**Do not submit this form if you are requesting an extension of exam credit, please contact your Accountancy Board.**
- Application or Registration date: \_\_\_\_\_ Section(s): AUD \_\_\_ BEC \_\_\_ FAR \_\_\_ REG \_\_\_  
**Only select sections you are submitting the ETP for.**
- Current NTS Expiration Date: \_\_\_\_/\_\_\_\_/\_\_\_\_
- Are you currently scheduled with Prometric to take this examination section(s)? Yes \_\_\_ No \_\_\_  
**If Yes, you are required to cancel your appointment prior to submission of this form.**
- Did you miss a scheduled appointment with Prometric because of your circumstance? Yes \_\_\_ No \_\_\_  
**If Yes, do not complete/submit this form, you must email CandidateCare@nasba.org**

\_\_\_\_\_  
Candidate Signature\*\*

\_\_\_\_\_  
Date

**OFFICE USE ONLY**

Date email sent to candidate: _____	FT or RE	Sections: A B F R	Request Approved: Yes No
Process refund as Check	Wire Transfer		
CPAES \$ _____	AUD Status: _____	CES# _____	
AICPA \$ _____	BEC Status: _____	CES# _____	
PROMETRIC \$ _____	FAR Status: _____	CES# _____	
OTHER \$ _____	REG Status: _____	CES# _____	
Total Refund \$ _____			
Refund Mgr Sign: _____	NTS Mgr Sign: _____		
Date Processed: _____	Date Submitted: _____		