

# EXCEPTION TO POLICY

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, District of Columbia, 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, unforeseen 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's POLICY

***Application Fees, International Administration Fees, and Guam Administration fees are NOT refundable.*** If your NTS expires prior to you taking the examination section, you are turned away from your exam due to lack of proper documentation, or you fail to attend your scheduled testing appointment, you will not be able to reschedule, receive any extension, or receive a partial refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application/registration, examination fees, and international/Guam administration fees (if applicable.)

## ETP REQUIREMENTS

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 unforeseen circumstances.

- 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 a request is not considered supporting documentation. Circumstances OR ongoing medical issues which would be considered chronic and have been ongoing since 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 24hrs before the exam, then do not submit this form. You will need to contact [CandidateCare@nasba.org](mailto:CandidateCare@nasba.org)

## EXCEPTION TO POLICY RULES AND PROCESSES

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 requirements, policy rules, and processes stated on this form.**

## Exception to Policy

The Exception to Policy Form and supporting 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.) 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 regarding the outcome of the request.

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: [cpaesETP@nasba.org](mailto:cpaesETP@nasba.org)

### PLEASE COMPLETE THIS FORM CLEARLY & LEGIBLY

1. Jurisdiction: \_\_\_\_\_ Please refer to the list of jurisdictions in the instructions.
2. Jurisdiction ID: \_\_\_\_\_ As listed on your CPA Central Account next to the jurisdiction you applied to (8-digit number.)
3. Name: \_\_\_\_\_  

First Name
Middle Name
Last Name
4. Mailing Address: \_\_\_\_\_  

City
State
Zip Code/Postal Code
Country
5. Email Address: \_\_\_\_\_ Please make sure your email address is legible.
6. Candidate is requesting a Partial Refund\* \_\_\_\_ or NTS Extension \_\_\_\_  
**Refunds will be issued via CHECK or WIRE TRANSFER based on the provided information per the policy rules and processes. \***
7. Candidate's hardship is a Death in the family \_\_\_\_ Medical Emergency \_\_\_\_ Military Deployment \_\_\_\_ VISA Rejection \_\_\_\_  
**Do not submit this form if you are requesting an extension of exam credit, please contact your accountancy board.**
8. NTS Expiration Date: \_\_\_\_\_ Sections you are submitting the ETP form for AUD \_\_\_\_ BEC \_\_\_\_ FAR \_\_\_\_ REG \_\_\_\_
9. Are you currently scheduled with Prometric to take the exam sections you are submitting this form for? Yes \_\_\_\_ No \_\_\_\_  
**If yes, you must cancel your exam appointments PRIOR to submission of this form. Cancellation fees paid to Prometric cannot be refunded through NASBA/CPA Examination Services. You must contact Prometric to request a refund of appointment cancellation fees.**
10. Did you miss a scheduled appointment with Prometric because of your hardship? Yes \_\_\_\_ No \_\_\_\_  
**If yes, do not submit this form. You must contact [CandidateCare@nasba.org](mailto:CandidateCare@nasba.org) along with your appointment information and the reason why you missed your scheduled appointment.**

\_\_\_\_\_  
Candidate's Signature\*\*

\_\_\_\_\_  
Date

		FOR OFFICE USE ONLY		
		FT or RE	Approved	Yes No
Date email sent to Candidate: _____				
Process refund as Check or Wire Transfer				
CPAES:	\$ _____	AUD Status	_____	CES# _____
AICPA:	\$ _____	BEC Status	_____	CES# _____
Prometric:	\$ _____	FAR Status	_____	CES# _____
Other:	\$ _____	REG Status	_____	CES# _____
Total Refund:	\$ _____			
_____ Refund Manager's Signature		_____ Approving Manager's Signature		
_____ Date Processed		_____ Date Submitted		