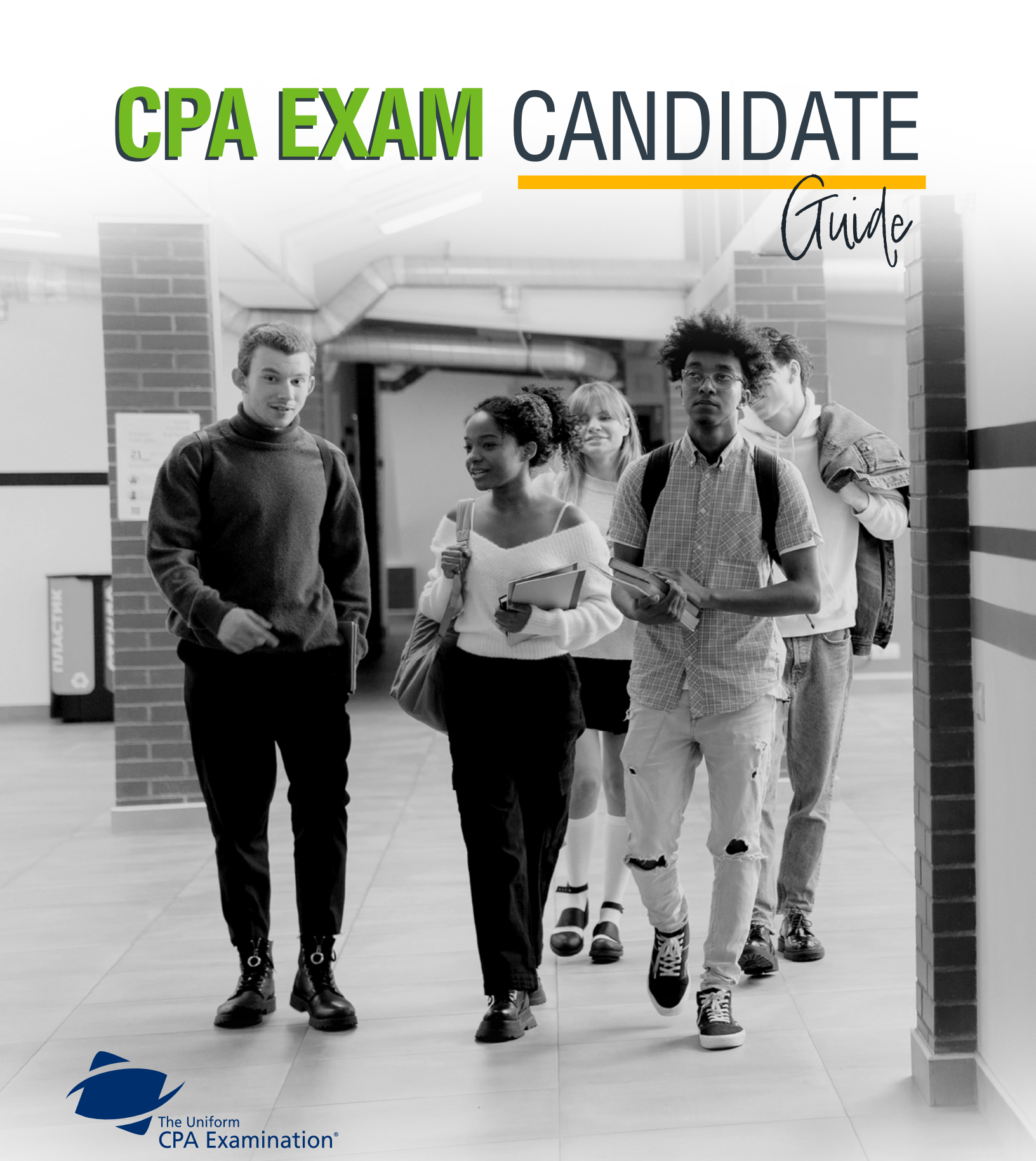
CPA EXAM CANDIDATE *Guide*



The Uniform CPA Examination®

ROADMAP TO CPA SUCCESS

02282024

Also Known as the Candidate Bulletin

CPA EXAM CANDIDATE Guide

PREFACE

This guide is intended for individuals who plan to take the Uniform Certified Public Accountant (CPA) Examination. The examination is offered via a network of test centers across the United States and its territories, as well as Brazil, Europe, Japan, Latin America, the Middle East and South Korea.

Successful completion of the examination is one of the requirements for licensure by the 55 states and territories (jurisdictions) of the United States. In order to take the examination, you must be declared eligible by one of the jurisdictions. Each jurisdiction sets its own requirements for education, examination and experience.

Since 1917, the Uniform CPA Examination has proven to be a highly valid and reliable measure of candidate abilities. This focus on quality has made it possible for all U.S. jurisdictions to rely on the results in determining who is competent to practice public accounting in order to protect the public.

THIS DOCUMENT CONTAINS IMPORTANT INFORMATION.
DO NOT DISCARD BEFORE RECEIVING YOUR EXAMINATION RESULTS.

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INTRODUCTION TO THE CPA EXAM



LEARNING ABOUT THE PATH

CERTIFIED PUBLIC ACCOUNTANT

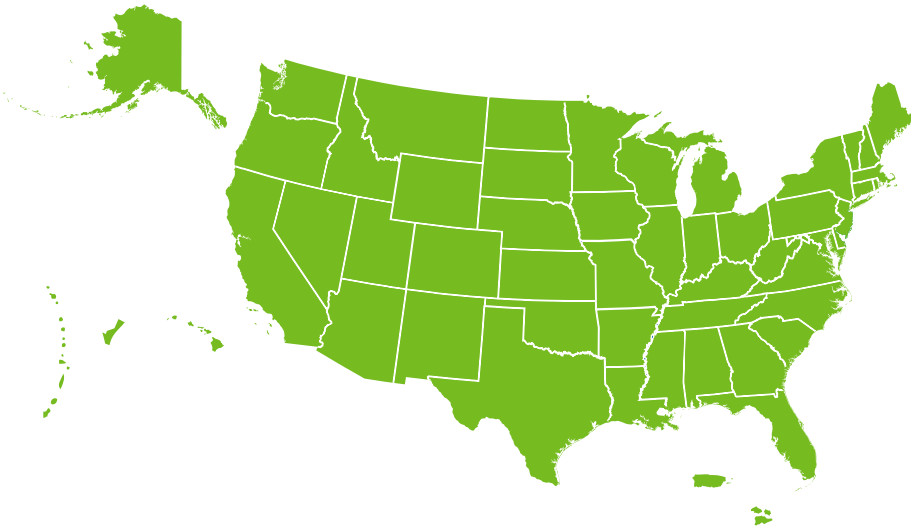
The Certified Public Accountant (CPA) credential is a license issued by one of the 55 states or territories of the U.S. that authorizes the holder to practice as a CPA in that jurisdiction. Licensing of CPAs helps to protect the public interest because only those individuals who have met prescribed requirements are permitted to identify themselves to the public as CPAs. One component of the licensing requirement designed to ensure only qualified individuals become licensed as CPAs is the Uniform CPA Examination.

INDIVIDUALS SEEKING TO QUALIFY AS A CPA ARE IDENTIFIED AS A CPA CANDIDATE.



EXAMINATION PARTNERS

The examination partners include the 55 Jurisdictions, NASBA, AICPA and Prometric.



The 55 Jurisdictions

The CPA license is issued at the jurisdiction level. To become a CPA, you must be declared eligible for the examination, and subsequently licensed, by the Board of Accountancy in one of the 55 U.S. jurisdictions. The Constitution of the U.S. grants each state or territory the power to regulate the practice of the professions within that jurisdiction's borders. In most jurisdictions, these powers are carried out by a "Board of Accountancy." These Boards of Accountancy are made up of appointed individuals and staff (many of whom are CPAs) who are charged with the responsibility of carrying out the laws promulgated by the legislatures and providing an appropriate examination for licensure. The Board of Accountancy is an administrative agency that handles the day-to-day operations relative to regulating the practice of accountancy including activities involved with entry into the profession. In some cases, the Board of Accountancy contracts out certain examination-related tasks such as the review of applications and collection of examination fees.

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- CNMI
- Colorado
- Connecticut
- Delaware
- District of Columbia
- Florida
- Georgia
- Guam
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- Oregon
- Pennsylvania
- Puerto Rico
- Rhode Island
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- Vermont
- Virgin Islands
- Virginia
- Washington
- West Virginia
- Wisconsin
- Wyoming

EXAMINATION PARTNERS

American Institute of Certified Public Accountants (AICPA)

The AICPA is the largest national, professional organization for CPAs. The AICPA provides members with the resources, information and leadership that will enable them to provide valuable services, in the highest professional manner, to benefit the public as well as employers and clients. For the Uniform CPA Examination, the AICPA determines the content of the examination, prepares the examination questions, determines the method of scoring, prepares advisory scores and conducts statistical analyses of examination results.

National Association of State Boards of Accountancy (NASBA)

The 55 U.S. and territorial Boards of Accountancy are the members of NASBA. NASBA exists to serve its members by providing numerous services that encourage common understanding and practices to promote uniformity across the country to facilitate interstate practice. NASBA takes on the role of a central clearinghouse where all jurisdictions submit information on eligible candidates and from which all jurisdictions receive advisory scores and other examination data.

Prometric

Prometric is the global leader in technology-enabled testing and assessment services for information technology certification, academic admissions and professional licensure and certifications. Prometric operates a network of computer-based test centers around the world. Among its many clients are the professional licensure examinations for physicians, architects and pharmacists, as well as educational examinations such as the Graduate Record Examination (GRE).



THE CANDIDATE AND THE EXAMINATION PARTNERS

WHAT DOES IT MEAN TO BE A CPA CANDIDATE?

Anyone who is seeking to qualify as a CPA is referred to as a CPA candidate. These individuals are required to pass the CPA Exam before seeking licensing. The table below describes the relationships and responsibilities of the candidate and the Examination partners.

WHAT ARE THE RESPONSIBILITIES OF THE EXAMINATION PARTNERS

RELATIONSHIP	RESPONSIBILITIES
Candidate and NASBA	• Fees* • Notice to Schedule (NTS)*
Candidate and Boards of Accountancy/CPA Examination Services	• Application Fees* • Notice to Schedule (NTS)* • Testing Accommodations • Score Reports
Candidate and Prometric	• Examination Appointment Scheduling • Testing
NASBA and the AICPA	• Advisory Score Reports • Summary Data
Prometric and AICPA	• Test Content • Test Results
NASBA and Boards of Accountancy/CPA Examination Services	• Candidate Authorizations • Advisory Score Reports
NASBA and Prometric	• Candidate Authorizations

EXAMINATION PROCESS

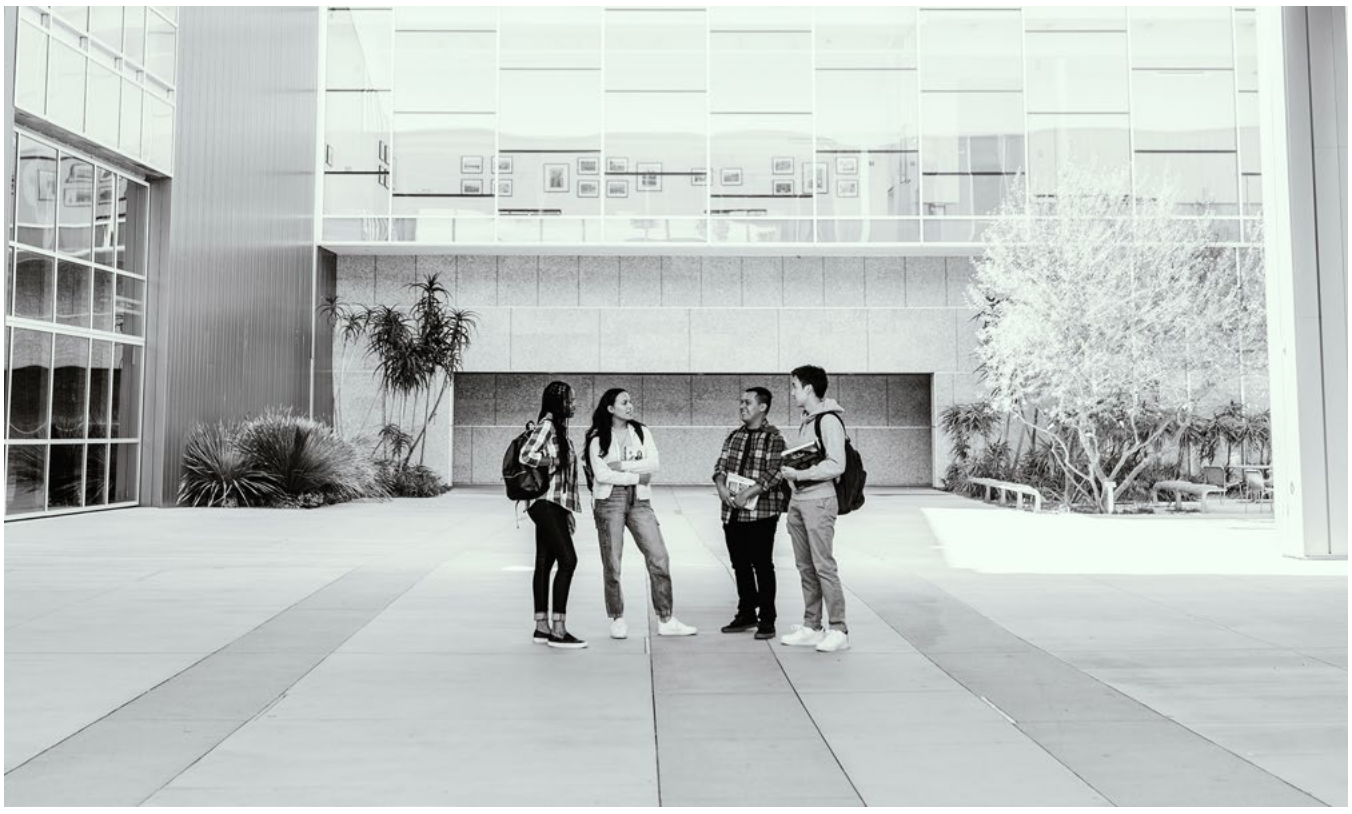
Taking the examination involves a series of steps. While each Board of Accountancy has the right to develop its own laws and regulations, and there are variances in this process from state to state, the basic process may be explained as:

1. Apply for an Education Evaluation
2. After you are found eligible, complete an Exam Section Application
3. Review the Tutorial and Sample Tests
4. Receive Your Notice to Schedule
5. Schedule Your Examination
6. Take Your Examination(s)
7. Receive Your Score Reports

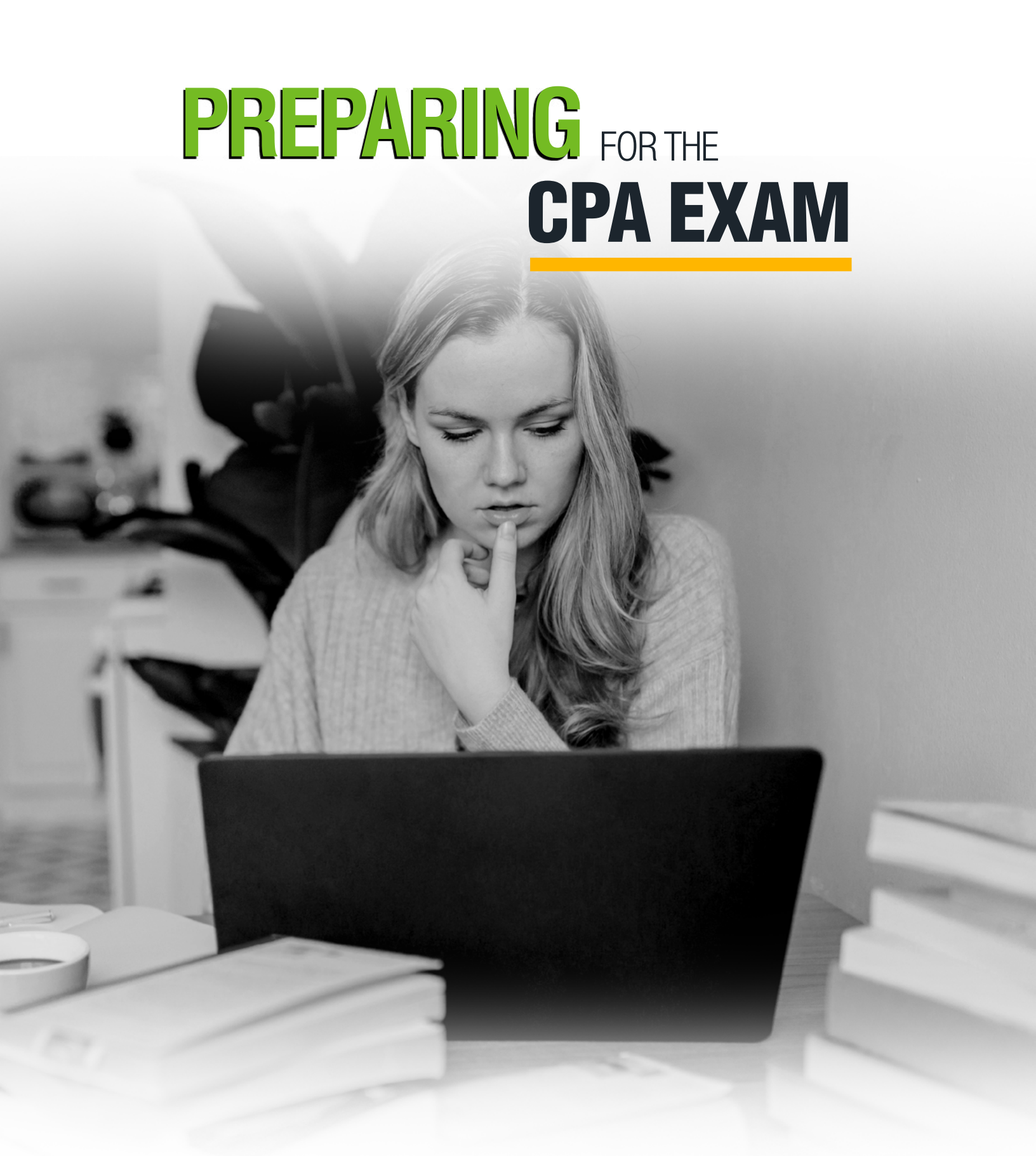
CPAportal

CPAES candidates may submit their online application at dashboard.nasba.org.

There are numerous details that make up each step, and these are explained in the remaining sections of this Guide. Aside from the basic process, be sure you know your Board of Accountancy's specific requirements for each step in the process. A list of the Boards of Accountancy and their contact information may be found on **NASBA's website**. Individual Board of Accountancy requirements can be found either on the board's website or on **NASBA's website**. In addition, the AICPA provides a resource toolkit for the examination on its **Uniform CPA Examination website**. It is strongly recommended that you visit these websites and familiarize yourself thoroughly with the information provided.



PREPARING FOR THE CPA EXAM



BEGINNING THE JOURNEY

PREPARING FOR THE EXAMINATION

The CPA Exam consists of three, four-hour long Core sections and one, four hour-long Discipline section of your choice. The Core sections are Auditing and Attestation (AUD) Financial Accounting and Reporting (FAR) and Taxation and Regulation (REG). The Discipline sections are Business Analysis and Reporting (BAR), Information Systems and Controls (ISC) and Tax Compliance and Planning (TCP). You may take the four sections in any order. You must pass all four sections within 18 months, earning a minimum score of 75 on each part. The Uniform CPA Examination® consists of several question types that test the knowledge and skills required of newly licensed CPAs.

The best preparation for the Uniform CPA Examination is a thorough review of the examination content. Click the buttons below to review the study materials, sample tests and features and functionality video.

CPA Exam Study Materials ➔

Examination content, skills and representative tasks are provided in the Examination Blueprints. Make certain you review the Blueprints for each Examination section to learn about the specific topics tested in each Exam section.

CPA Exam Sample Tests ➔

Take the sample tests to become familiar with typical multiple-choice questions, task-based simulations, and the software that is used for the Examination.

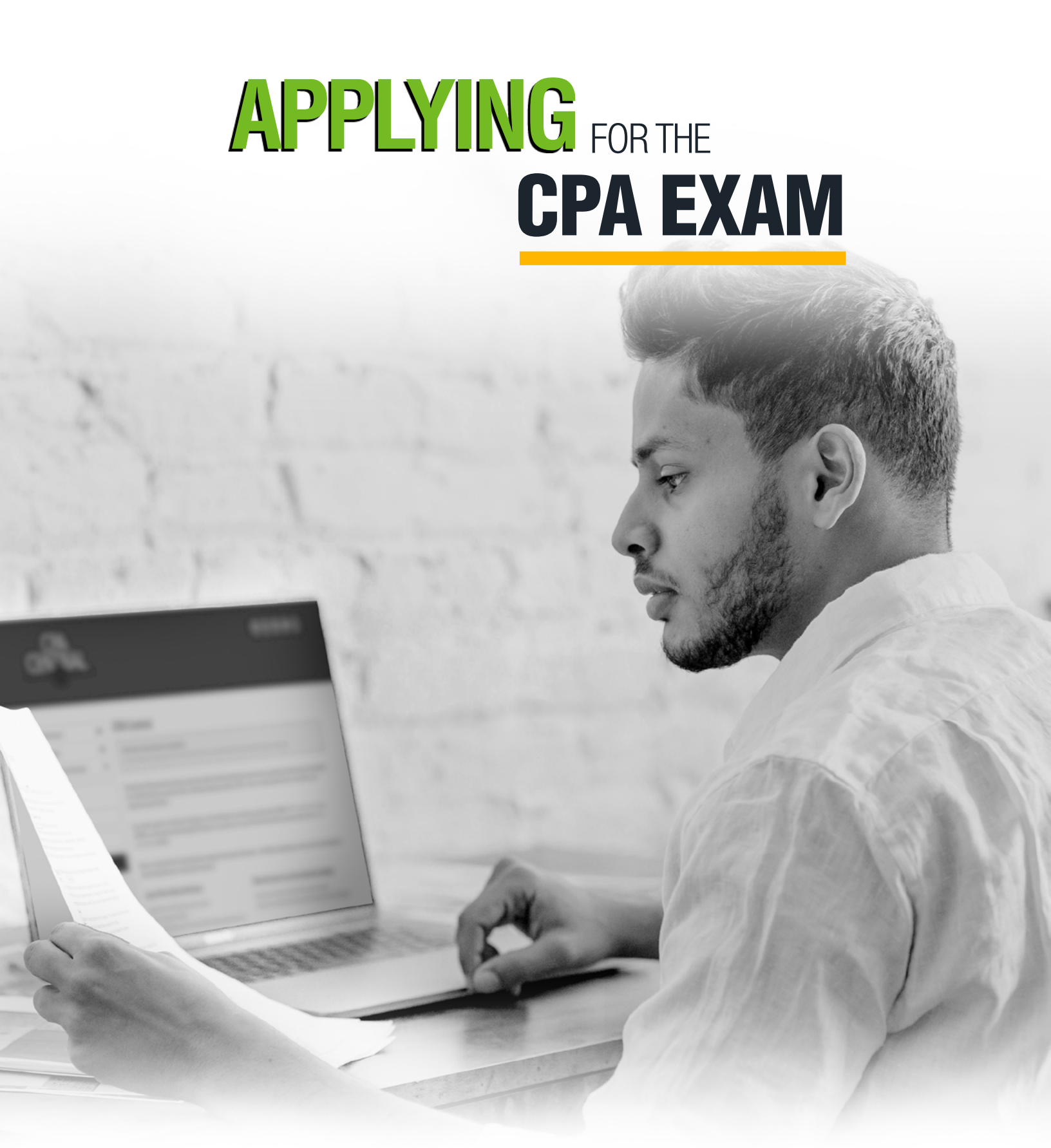
CPA Exam Features and Functionality Video ➔

Watch the features and functionality video for highlights of the exam software. You'll find various topics that discuss the functionality of tools, resources and navigation found in the CPA Exam.

ATTENTION

Candidates are responsible for reviewing the tutorial and sample tests. Before the beginning of any examination session, candidates must attest to the fact that they have had the opportunity to review the tutorial and sample tests, as well as the Candidate Guide. This requirement is intended to ensure that before candidates report to the test centers, they are knowledgeable about the examination process, and thoroughly familiar with examination functionality, format and instructions. Failure to follow the instructions provided in the tutorial and sample tests, including the instructions on how to respond, may adversely affect candidate scores.

APPLYING FOR THE CPA EXAM



TAKING THE FIRST STEP

APPLYING FOR THE EXAMINATION

CPA EXAMINATION ONLINE APPLICATION SYSTEM

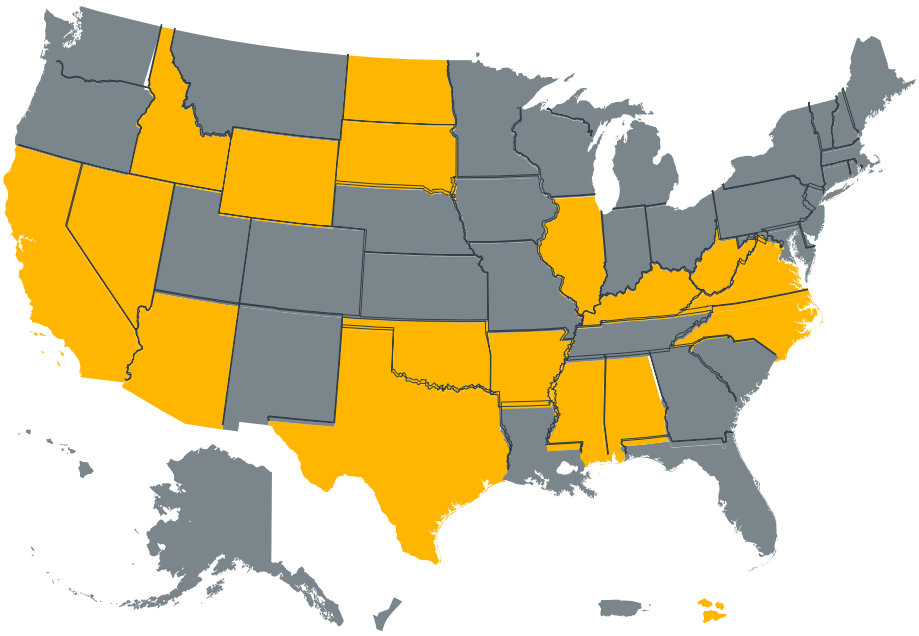
If you are applying to one of the following jurisdictions, apply online through NASBA's CPA Examination Online Application System

- Alaska
- Colorado
- Connecticut
- Delaware
- District of Columbia
- Florida
- Georgia
- Guam
- Hawaii
- Indiana
- Iowa
- Kansas
- Louisiana
- Maine
- Maryland
- Massachusetts
- Michigan
- Minnesota
- Missouri
- Montana
- Nebraska
- New Hampshire
- New Jersey
- New Mexico
- New York
- Ohio
- Oregon
- Pennsylvania
- Puerto Rico
- Rhode Island
- South Carolina
- Tennessee
- Utah
- Vermont
- Washington
- Wisconsin

BOARD OF ACCOUNTANCY

If you are applying to one of the following jurisdictions, contact the Board of Accountancy directly.

- Alabama
- Arizona
- Arkansas
- California
- Idaho
- Illinois
- Kentucky
- Mississippi
- Nevada
- North Carolina
- North Dakota
- Oklahoma
- South Dakota
- Texas
- U.S. Virgin Islands
- Virginia
- West Virginia
- Wyoming



Apply Through CPA Examination Online Application System

Apply Directly with Board of Accountancy

The Application Process

You must submit an application with any required documents and fees each time you want to take one or more sections of the examination. Once your application has been evaluated, you will be contacted by your Board of Accountancy or CPAES.

When you submit your application, you may also be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your Board of Accountancy, or CPAES, when paying the fees associated with the examination. Be sure you follow the most recent instructions supplied by your board or CPAES.

For jurisdiction-specific requirements, be sure that you follow the requirements of your Board of Accountancy. You are ultimately responsible for following the rules and completing all sections of the examination within the timeframe and according to the rules adopted by your Board of Accountancy.

Specific requirements for becoming a CPA, as well as the rights and obligations of a licensed CPA, are set forth in the laws and regulations of the 55 U.S. jurisdictions. A general summary of CPA licensure requirements by jurisdiction may be found on NASBA's website.

Identification

Important: The name on your application must appear as it appears on the identification you plan to take to the testing center.

Note allowable exceptions:

The middle initial can be substituted for the middle name (e.g., your NTS reads Michael A. Smith, but the name on your driver's license reads Michael Albert Smith), or vice versa.

- A missing middle name is accepted. (e.g., Michael Smith vs Michael Albert Smith on identification), or vice versa.
- Inclusion or exclusion of a second last name is acceptable (e.g., Jose L Martinez-Ramerez vs. Jose L Martinez)
- Missing or included appendages are acceptable. (e.g., Sr. , Jr.)
- Truncated names - In states where the name on the driver's license is truncated (shortened) but the name on the signature ID exactly matches the name on the sign-in roster, the driver's license may be considered and acceptable form of Primary ID.



ATTENTION

International Applicants

The Examination is only offered in English, and is the same computerized test as the one administered in the U.S. You are required to meet the same eligibility requirements and complete the same licensure requirements as your U.S. counterparts.

Applicants from countries other than the U.S. must follow the same basic steps as U.S. applicants. This means you must select the jurisdiction in which you wish to qualify and file an application with the Board of Accountancy (or CPAES) in that jurisdiction. Any special instructions for candidates who have completed education outside the U.S. are included in the Board of Accountancy requirements.

Application and Examination Fees

Taking the examination involves two categories of required fees that are to be paid either to your Board of Accountancy, its designee or to NASBA. The required sections are as follows:

- **Application Fee:** This fee is established by and paid to your Board of Accountancy or CPAES.
- **Examination Fee:** This fee is paid either to your Board of Accountancy or CPAES. Examination fees are established by Boards of Accountancy, NASBA, the AICPA and Prometric.

When you submit your application, you may be required to submit some or all of the application and examination fees. Because the rules vary by jurisdiction, follow the information provided to you by your Board of Accountancy or CPAES when paying the fees associated with the examination. Keep in mind, the length of time to complete the application process will vary depending on the jurisdiction to which you are applying.

Important: You are able to apply for one or more sections of the examination at a time; however, the Notice to Schedule is valid for one testing event or until the expiration date (see Step 3: Receiving your Notice to Schedule; pg. 25), whichever is first exhausted for each examination section. This includes non-testing months.

NOTICE

If you reschedule an appointment, there may be additional fees (see Rescheduling/Cancellation Fees table in Step 3: Scheduling). Because application and examination fees are generally not refundable, you should not apply to sit for a section of the examination until you are ready to take it (see Refunds in Step 3: Scheduling).

Scenario One

In some cases, boards of accountancy will collect the application and examination fees. In this situation:

You are required to pay your Board of Accountancy or CPAES all fees associated with the examination at the time that you apply. The fees you pay include an application fee charged by the Board of Accountancy and the examination fees. Each time you apply to take one or more sections of the examination, pay all fees directly to the board of accountancy or CPAES. Once your application has been received, you may not be able to change the requested sections of the examination and you may be charged an additional fee for any changes.

You may be required to pay your Board of Accountancy or CPAES an additional fee for a background check.

After your Board of Accountancy or CPAES has accepted your application and fees, it will notify NASBA which sections of the examination you are eligible to take.

Your Board of Accountancy or CPAES will inform you of the application processing time and when to expect your Notice to Schedule (NTS). Once your NTS is ready you will receive an email that will direct you to our NASBA CPA Candidate Account website (https://candidate-portal.nasba.org) where you will be able to view/print your NTS.

Scenario Two

In other cases, the board of accountancy or CPAES will collect only the application fee, and you will pay the examination fees separately to NASBA. In this situation:

You are required to pay your Board of Accountancy or CPAES only the application fee at the time that you apply. Each time you apply to take one or more sections of the examination, you will pay the application fee to the Board of Accountancy.

After your Board of Accountancy has accepted your application and fee, it will notify NASBA as to which sections of the examination you are eligible to take. NASBA will then send you an email notifying you that your payment coupon is ready on the NASBA CPA Candidate Account website (**https://candidate-portal.nasba.org**) where you may view and make your payment.

Within five (5) days of paying your examination fee, you will receive an email that will direct you to our NASBA PA Candidate Account website (https://candidate-portal.nasba.org) where you will be able to view/print your NTS. If your NTS is not visible after receiving the notification that your NTS is ready to view/print from the NASBA CPA Candidate Account website, call a NASBA candidate service associate at 866-MY-NASBA (866-696-2722). You will not be able to schedule an examination appointment or take the examination without a valid NTS.

You must print your NTS or save an electronic copy which must be presented at the testing site or you will not be allowed to test. If you do not print your NTS or have an electronic copy saved then try to retrieve your NTS at the testing center the day of the exam and become locked out of your account you will not be allowed to test and will forfeit those fees for the exam section you miss.

RECEIVING YOUR NOTICE TO SCHEDULE



YOUR KEY TO THE EXAM

RECEIVE YOUR NOTICE TO SCHEDULE

Once your application has been processed, and you have been determined to be eligible to take one or more sections of the Uniform CPA Examination and you have paid all fees, you will receive an email from NASBA notifying you that your Notice to Schedule (NTS) is ready for viewing and to print from your NASBA CPA Candidate Account. Your NTS will list the section(s) of the examination that you are approved to take, enabling you to contact Prometric to begin the scheduling process.

Download and print your NTS, then verify that all information is correct. Be certain 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 your ID and NTS do not match, immediately contact your Board of Accountancy or CPAES to request a correction.

IMPORTANT

You must bring your NTS with you to the examination, and will not be allowed to enter the testing center if the name on the identification that you present does not exactly match the name on the NTS. Be sure to take the correct NTS with you. You will not be admitted into the test center without the correct NTS and you will forfeit all examination fees for that section.

NOTE: The middle initial can be substituted for the middle name (e.g., the NTS reads Michael A. Smith, but the name on the candidate's license reads Michael Albert Smith), or vice versa.

Your NTS includes the examination section identification number for each approved section of the examination. This number is also used as the examination "Launch Code" (Password) for each approved section. You will enter the Launch Code on the computer as a part of the login process.

Boards of Accountancy set the time period for which an NTS is valid (generally six months) during which you must schedule and take the examination section(s), after which it will expire and all fees will be forfeited.

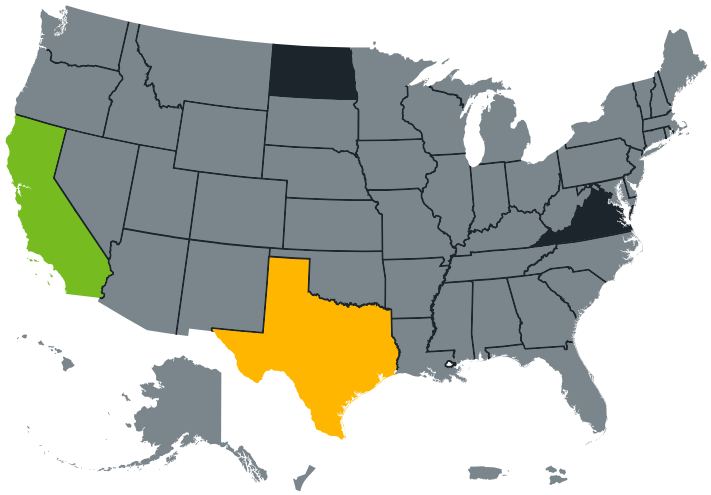
It is strongly suggested that you not apply for a section of the examination until you are ready to take it. If you do not take all sections for which you registered before the NTS expires, you will not be able to extend it or receive a refund of any of the fees you have paid. Please be advised that cancelling an Exam appointment does NOT change the expiration date of your NTS.

Once an NTS has expired, you will need to submit a new application, including application and testing fees. Fees submitted for an expired NTS cannot be applied to future examinations. You cannot have more than one open NTS for the same section. You must receive the score or allow the NTS to expire before you can apply for the same section again and receive a new NTS for that section.

You will receive an email once your score has been finalized and your score notice is available for download from your NASBA CPA Candidate Account. NASBA does not release scores or score notices for CA, IL or KY.

Validation Periods by Jurisdiction

- Six-month NTS validation period.
- 180 days from application date
- 9 months from NTS issue date
- 12 months from NTS issue date



Your NTS validation period will include non-testing days.

ON THE FOLLOWING PAGES, YOU WILL FIND A SAMPLE NOTICE TO SCHEDULE.



The Uniform CPA Examination

Notice To Schedule (NTS)

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by XXX XXXX Board of Public Accountancy to take the following CPA Examination section(s):

First Name Last Name
150 4th Ave North
Nashville, TN 37219

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	3141592	3141592	02/12/2021	08/11/2021
BEC	3141593	3141593	02/12/2021	08/11/2021
FAR	3141594	3141594	02/12/2021	08/11/2021
REG	3141595	3141595	02/12/2021	08/11/2021

National Candidate ID: 8675309
Passport Name: First Name Last Name

Check the accuracy of your name: The same version of your name must appear on your application, Notice to Schedule (NTS), and identification (ID) you present at the testing center. If your name on this NTS does not match, submit an Information Change Request from your CPACenral Account at least 10 days before your appointment.

Schedule your exam: We recommend you schedule your exam within **5-7** days of receipt of this Notice. Use the online scheduler at www.prometric.com/cpa, or call the Customer Service Call Center at 800-580-9648.

Review the CPA Exam Features and Functionality Video and take the Sample Tests at https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/tutorialandsampletest.html.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. **You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!**
- All Uniform CPA Examination candidates are advised to read the Candidate Bulletin available at www.nasba.org
- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section

To reschedule or cancel a test appointment: You may reschedule or cancel at www.prometric.com/cpa or by contacting the Customer Service Call Center. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

Acceptable Forms of Identification

The same version of your name must appear on your application, this Notice to Schedule and on the identification you present at the testing center. You must present two forms of identification at the testing center, one of which must include a recent photograph and your signature and be on the list of primary forms of identification below. The other identification must include your signature. Neither form of identification may be expired.

Primary Forms of Identification:

- Valid (not expired) government issued driver's license with photograph and signature. The license must be printed in English to the extent required to compare the name with the one on the NTS and to confirm validity.
- Valid (not expired) state identification card with a recent photograph and signature issued by one of the fifty U.S. states or by a U.S. territory. (Candidates who do not drive may have an identification card issued by the agency which also issues driver's licenses.)
- Valid (not expired) government issued passport with a recent photograph and signature.
- United States military identification card with a recent photograph and signature.

Secondary Forms of Identification:

- Additional government issued identification from the above list.
- Accountancy Board-issued identification.
- Valid credit card (with signature).
- Bank automated teller machine (ATM) card (with signature).
- Valid bank debit card (with signature)

The following are UNACCEPTABLE forms of identification:

- Draft classification card.
- Social Security card.
- Student identification card.
- United States permanent residency card (green card).

International Test Center Candidates:

- For primary ID, candidates MUST bring to the appointment a valid, non-expired Passport meeting specific country issuance criteria. If Passport is unsigned, a secondary ID is required (refer to the Candidate Bulletin for issuance and secondary ID details).

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 fee for that session 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.

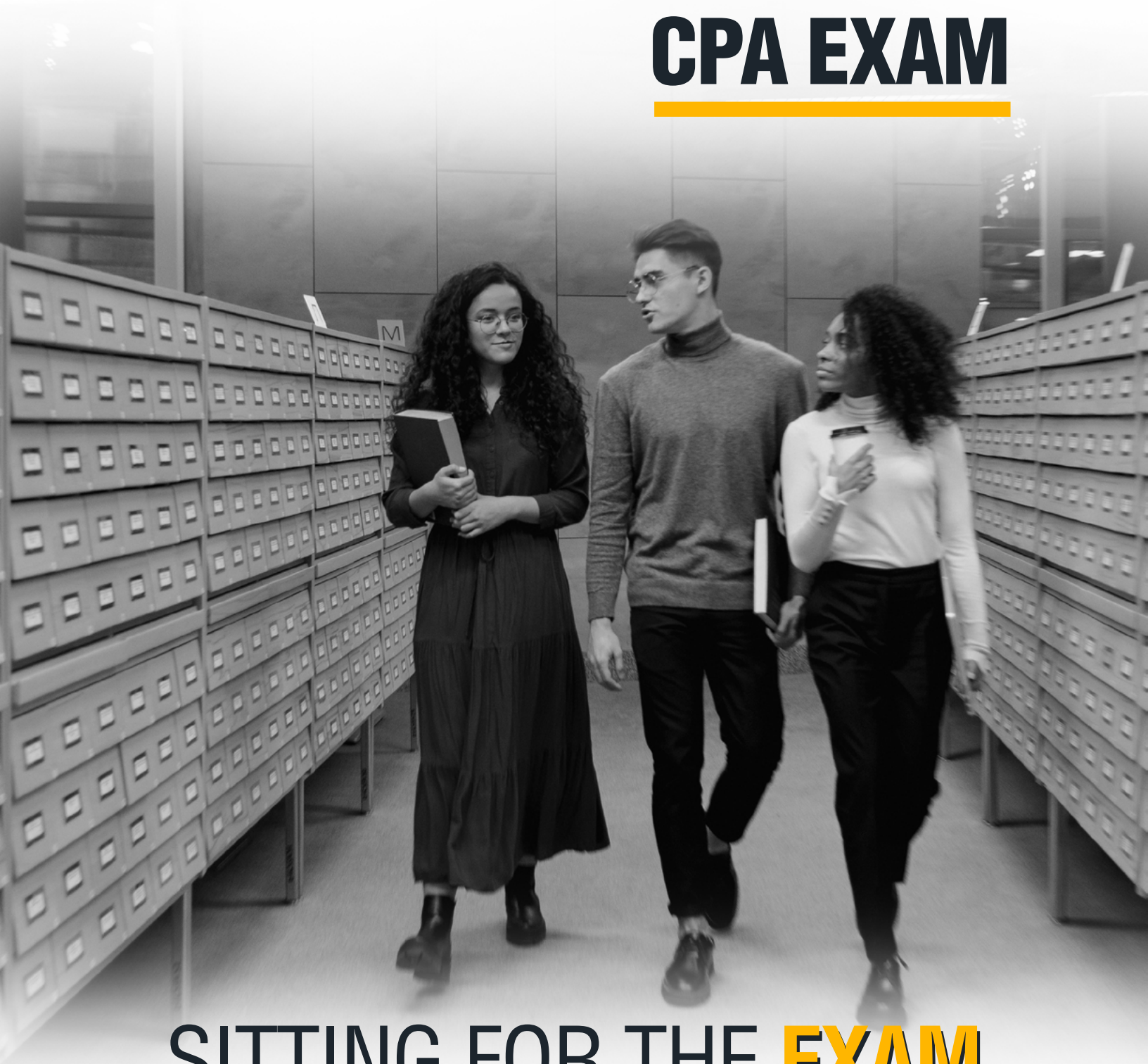
Prohibited Items - Items that cannot be taken into the testing room include but are not limited to:

Books	Food or Beverage	Paper (not provided by Test Center)
Briefcase	Handbag/Backpack/Hip Pack	Pen/Pencil (not provided by Test Center)
Calculator/Portable Computer	Hat or Visor (except head coverings	Pencil Sharpener
Calculator Watch	worn for religious reasons)	Personal Digital Assistant or Electronic
Camera, Photographic or Scanning Device	Headsets or Audio Earmuffs (not	Devices
Cellular Phone	provided by Test Center)	Plastic Bag
Cigarette/Tobacco Product	Jewelry - Pendant Necklace or Large Earrings	Purse/Wallet
Container of any kind	Newspaper or Magazine	Radio/Transmitter/Receiver
Dictionary	Non-Prescription Sunglasses	Ruler/Slide Ruler
Earphone	Notebook	Study Material
Eraser	Notes in any written form	Tape/Disk Recorder or Player
Eyeglass Case	Organizer/Day Planner	Umbrella
	Outline	Watch
	Pager/Beeper	Weapon of any kind

"Due to the Coronavirus pandemic, Prometric test center procedures will be altered in accordance with local and state regulatory requirements, public health best practices, and Prometric policies available at https://www.prometric.com/corona-virus-update/

By entering a Prometric test center candidates are attesting that they understand and agree to test with these altered practices and agree that they assume any risk regarding the Coronavirus or their testing experience."

SCHEDULING YOUR CPA EXAM



SITTING FOR THE EXAM

SCHEDULE YOUR EXAMINATION

Candidates may take the computer-based Uniform CPA Examination year-round. Site availability may vary due to individual test center hours of operation.

- Scores are released in waves. You can find the AICPA scheduled score release information here: **https://www.aicpa.org/becomeacpa/cpaexam/psychometricsandscoring/test-windows-score-release.html.**
- The Exam section ID listed on your NTS is only valid for one testing event or until the NTS expires.
- You cannot use the same section ID to schedule multiple appointments with continuous testing.
- You cannot use the same section ID to schedule a new appointment after you received a failing score. You cannot apply for a new NTS if you think you already failed the exam in order to book a new appointment before receiving your score.
- It will take at least 72 hours after you receive your score before you would be able to re-register for the same section.
- Once you receive your new NTS, you can schedule the exam for the next available testing date.
- The only limitations on how many times you can take a section is the time it takes to receive a score, reregister, obtain the new NTS, and find an available testing date.

SCHEDULE EARLY

You should schedule your examination appointments as soon as possible after you receive your NTS. You must schedule your examination appointment at least five days in advance of the test date. To increase the likelihood that you receive your first choice of date, time and location, you should schedule at least 45 days before the desired test date(s). You must take each examination section within the time period for which an NTS is valid (before it expires). Your Board of Accountancy, NASBA, and Prometric are not responsible if you cannot schedule an appointment before a deadline expires in your jurisdiction.



Testing Centers

You will be allowed to take the examination at any one of the authorized Prometric test centers in the U.S., and designated international locations, whether or not the test center is located within the borders of the jurisdiction where you are seeking your initial license. The most current list of test centers may be found on the Prometric website.

Your Board of Accountancy .will inform you if there are any restrictions on the locations where you can take the examination.

Schedule your Examination Appointments

When scheduling your examination appointments through Prometric you will be asked to accept the Data Privacy Notice. For more information and a copy of our full Privacy Policy, please visit **www.prometric.com/privacy-policy.**

- Before you begin the scheduling process, have your first, second and third choice of dates and times planned for each section.
- Walk-in appointments are not permitted
- No appointments may be made for any section of the examination fewer than five days in advance of the desired test date. For example, if you call or go online on Monday to chedule an appoinment, the first available date will be Saturday of the same week.
- Candidates with testing accommodations must schedule at least 10 days in advance of the desired test date in the U.S. and territories (See “Testing Accommodations” for additional information).
- Candidates testing in Guam, candidates in designated international locations and candidates requiring Testing Accommodations must follow the specific instructions for taking the examination.

For most candidates, there are two ways to make an appointment for each section of the examination.

Conduct and Non-Disclosure Agreement

Effective January 4, 2023, the ACIPA will require acceptance of a Uniform CPA Examination Conduct and Non-Disclosure Agreement as part of the Exam scheduling process through Prometric. This agreement outlines a code of conduct for maintaining the secrecy and confidentiality of the Exam Content.



Option 1: Visit Prometric's Website

You will find that the easiest and quickest way to schedule an examination appointment (as well as reschedule and cancel an appointment, if necessary) is on the Internet. 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).

Before you make your appointments, you must have received your NTS. This applies to International Candidates, as well. Additionally, be ready to identify the dates, times and locations where you want to take each section. It is not necessary to make all appointments at one time. If you prefer, you may make one appointment at a time. If you do schedule more than one section on the same day, please be aware that the online appointment system does not warn you of overlapping appointment times. It is your responsibility to ensure that you have not scheduled overlapping times and have allowed enough time between sections for the check-in process.

To begin, you must have your NTS in front of you. | You will be required to provide various pieces of information from the NTS.

Online scheduling occurs in several easy steps.

1. Visit **www.prometric.com/cpa**
2. Under "Actions" select "Schedule"
3. Read the "Identification Policy" then click the arrow to move forward.
4. Read the "Policy Notice", you must "Confirm" then "Consent" before you can click the arrow to move forward.
5. Enter the Exam Section ID which is listed on your NTS and the first four characters of your last name, then hit submit.
6. You will see an Exam Selection screen which verifies the section you are wishing to schedule. Click the arrow to move forward.
7. Type in your address and the date range in which you are looking to schedule your exam.(This date range only covers a 2-week period. You will not be able to view dates after the "latest you can take the exam date" as listed on your NTS.) If you are planning to take the exam at an international testing location or in Guam, you are required to pay the associated administration fees before you can schedule at these locations.
8. Select your testing date.
9. Select your testing time, then click the arrow to move forward.
10. You will need to enter your profile information. (Make sure to enter a valid email address as your Appointment Confirmation will be sent here, your confirmation number is required if you ever need to reschedule/cancel your exam appointment.) Then click the arrow to proceed.
11. The final page is your "Appointment Verification". Verify that all the information is correct and click "Complete Appointment" to schedule the exam.

It is advised that you print the confirmation number for your appointment and keep for your records, this confirmation page will also be used if you need to reschedule your appointment

Option 2: Call 800-580-9648 (Candidate Services Call Center)

Prometric's Candidate Services Call Center is open Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time. You must schedule a separate appointment for each section of the examination that you are planning to take. If you call to schedule two or more sections, be prepared to identify the dates, times and locations you want to take each section. It is not necessary to make all appointments in one call. If you prefer, you may make one appointment at a time.

Before you call, you must have your NTS in front of you. You will be required to provide the customer service representative with various pieces of information from the NTS.

You will receive an email confirmation of your appointment. If you have not received an email confirmation, please visit the Prometric website 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, so be sure you are certain of the correct test center location where you are scheduled to take your examinations.



Options for Taking the Examination in Guam

Regardless of which Board of Accountancy has declared you eligible for the examination, if you intend to take your examination in Guam, you must pay an additional surcharge for each examination section using one of the following options.

- Visit NASBA's website: Candidates testing at the GuamComputer Testing Center must pay an examination administration fee before scheduling with Prometric. Have your NTS and credit card in front of you. You will be asked to provide information from your NTS and to pay the administration fee using a credit card. Candidates are advised to view the Guam Calendar for available appointment dates and times prior to paying the surcharge. The administration fee is non-refundable and you will not receive a refund under any circumstances. Candidates wishing to change appointments to another test center may do so; however, they will forfeit the administration fee. Candidates may change their test center from Guam through Prometric by following the instructions previously described. After you pay the additional administration fee for each examination section, you will need to wait at least 24 hours before

- Visit https://candidate-portal.nasba.org: NASBA operates the Guam Computer Testing Center in cooperation with the Guam Board of Accountancy and Prometric. You will log into your NASBA CPA Candidate Account and select GUAM ADMINISTRATION in order to pay the additional fees to test in Guam. It is very important that you determine your site choice before completing this transaction.After you pay the additional administration fee for each examination section, you will need to wait at least 24 hours before you schedule your appointment.

- Call 671-475-5000 or Visit the Guam Computer Testing Center Location: The Guam Computer Testing Center is open Monday through Friday from 9:00 a.m. to 5:00 p.m. Guam time. (During portions of the year, the center may be open later.) Have your NTS and credit card in front of you when you call. You will be asked to provide information from the NTS and to pay the administration fee using a credit card. If you are a resident of Guam, you can pay your fee at the Guam Computer Testing Center location. Once you have paid the administration fee for an examination section and, for any reason you must change your site from Guam to another center outside of Guam, you may do so at the Prometric Scheduling website. However, you will not be issued a refund of the Guam Administration Fee under any circumstances. After you pay the additional administration fee for each examination section, you will need to wait at least 24 hours before you schedule your appointment.





Options to Take the Examination in an International Location

In order to qualify to take the CPA Examination in international locations, you must establish your eligibility through a Board of Accountancy participating in the International CPA Examination Administration program. The list of participating Boards of Accountancy is posted on the NASBA website.

Regardless of which Board of Accountancy has declared you eligible for the examination, if you intend to take your examination internationally, you must pay an additional administration fee for each examination section using NASBA's website.

Log into your NASBA CPA Candidate Account

Candidates testing at any International Testing Center must pay an examination administration fee before scheduling with Prometric. To do so, please log into your NASBA CPA Candidate Account Portal and select "Internation Administration" You may be required to complete a questionnaire and/or an attestation before submitting your payment. Below are the steps for applying internationally.

1. Apply for the examination through a participating Board of Accountancy. When you submit your application, you may be required to submit some or all of the application and examination fees.
2. After receiving your Notice to Schedule (NTS), you may then register to take the examination in an international location and pay the additional fees per examination section. These fees are non-refundable.
3. Log into your NASBA CPA Candidate Account, then select International Administration. Select the sections in which you are wanting to test internationally for. Next you may need to complete a questionnaire and/or an attestation. Then submit your payment.
4. Candidates who complete the registration process can attend the selected examination section(s) in the selected international location only.

When trying to pay the additional international fees, all of your candidate information must match what we already have in the system.

NOTE: After the registration process is complete for each examination section, you will need to wait at least 24 hours before you schedule your appointment at the testing center through Prometric.

You will need a valid Passport or National ID card to register.



Testing Accommodations

These are your options for scheduling the Exam if you have been approved for Testing Accommodations.

If your Board of Accountancy has approved you for testing accommodations, the information regarding the nature of the accommodation will be sent to NASBA. The type of accommodation will be shown on your NTS and will be sent to Prometric. Most boards also send a separate ADA approval letter confirming your approved Testing Accommodations. Neither you nor the Prometric Testing Accommodations 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 your Board of Accountancy before proceeding.

NOTICE

DO NOT contact Prometric about scheduling until you have been approved for testing accommodations by your Board of Accountancy.

Testing Accommodations appointments may not be scheduled through Prometric's website. If you have scheduled an exam appointment online, you will not receive your approved Testing Accommodations on the day of your exam unless you reschedule with a Prometric Testing Accommodations representative at one of the numbers below.

United States & Territories
1-800-967-1139

International Locations:
Europe: 31-320-239-540
Japan: 0120-34-7737
Latin America: 1-443-751-4990
Middle East: 31-320-239-530
Korea: 007-9814-2030-248
(Korean candidates within Korea)
+1-443-455-5411
(Korean candidates outside Korea)

Important: Some types of accommodations are only available at a limited number of test centers.

Testing Accommodation Steps

1. **NTS Required to Schedule:** You must have already received your NTS and have it available when calling Prometric to schedule. You will be required to provide the customer service representative with various pieces of information from the NTS.

2. **Dates, Times, Locations:** When you call Prometric, be prepared to identify the dates, times, and locations for each section you want to take. It is not necessary to schedule all of your exam appointments in one call. If you prefer, you may make one appointment at a time.

3. **10 Days Advance Notice:** Please be advised that you must call Prometric at least 10 days in advance of the date you intend to test (we highly recommend 30 days in advance for international locations).

4. **International Testing Locations:** Please be advised that you may receive limited or no accommodations if you choose to test at an international location. The testing accommodations listed on your NTS are applicable for testing in the United States and U.S. territories only. Your approved accommodations for international locations will be detailed in an international testing accommodations email from NASBA.

5. **Verify and Plan:** Once you have successfully scheduled your examination, a confirmation will be emailed to you by Prometric. It is your responsibility to verify that the information provided in the email confirmation matches the date, time and location you requested. In the event that you do not receive an email or the information in the email is incorrect, contact Prometric. 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, so be sure you are certain of the correct test center location where you are scheduled to take your examination.

Changes to Appointments

After you have made an appointment for an examination section, you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a rescheduling fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

If you are unable to appear for your appointment, you may cancel using one of the methods below. **If you do not cancel your appointment, or if you arrive for your appointment with the wrong NTS and/or personal ID, you will be marked as a "no-show" and you will forfeit your examination fees. There will be no refunds of examination fees for "no-show" status.**

If you do not cancel your appointment using one of the approved methods, you must wait five (5) days for NASBA to receive your "no-show" attendance status from Prometric. After the five (5) day wait, you must reapply and pay all applicable fees. You will not be able to reapply until your "no-show" attendance has been processed. Your new NTS for the same section may be effective in the same (current) testing window; however, please be advised that there is no guarantee that you will be able to schedule your appointment within the same window.

If you do not schedule an appointment before the expiration date on your NTS, you must wait seven (7) days for NASBA to process your "expired" status. You will not be able to reapply until the expiration has been processed.

Important: If your examination has already launched at the test site, you will NOT be eligible to reapply and sit in the same window. In that event, the effective dates of your new NTS will begin in the next testing window.

If you are unable to appear for your appointment due to personal hardship or extenuating circumstances, you must contact your Board of Accountancy or its designee for further instructions.

Regardless of whether you need to cancel your appointment or cancel and reschedule, you will be subject to the same fees as listed in the **Rescheduling/Cancellation Fees table**. If you cancel, but are unsure of when you will be able to reschedule, be advised you must reschedule before the expiration date listed on your NTS or you will forfeit your examination fees.



Change or Cancel the Date, Time or Location of an Appointment

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

1. Use Prometric's Web scheduling tool located at Prometric's website. The system is available 24 hours a day, seven days a week. You must have your confirmation number available from your original appointment.
2. Call the Prometric Candidate Services Call Center. You will receive an email confirmation of your appointment. In addition, please be sure to write down the date, time, location and confirmation number for each of your appointments and verify that the information in your email confirmation is correct. If you have not received an email confirmation, please visit the Prometric website to print a confirmation of your appointment.

For United States and its Territories, call 800-580-9648.
(Days and hours of operation: Monday-Friday 8 a.m. to 8 p.m. EST)

For Latin American locations, please call 443-751-4300.

For the Middle East , call 31-320-239-530.
(Days and hours of operation: Sunday-Thursday 9 a.m. to 6 p.m. GMT+1)

For Japan, call 0120-34-7737.
(Days and hours of operation: Monday-Friday 9 a.m. to 6 p.m. GMT+9)

For Europe, call +31-320-239-540.
(Days and hours of operation: Monday-Friday: 8:30 am to 5 p.m. ET)

If you do not cancel your appointment using one of the approved methods, you must wait seven (7) days for NASBA to receive your "no-show" attendance status from Prometric. After the seven (7) day wait, you must reapply and pay all applicable fees. Your new NTS for the same section may be effective in the same (current) testing window; however, please be advised that there is no guarantee that you will be able to schedule your appointment within the same window.

If you are unable to appear for your appointment due to personal hardship or extenuating circumstances, you must contact your Board of Accountancy or its designee for further instructions. Regardless of whether you need to cancel your appointment or cancel and reschedule, you will be subject to the same fees as listed in the Rescheduling/Cancellation Fees table. If you cancel, but are unsure of when you will be able to reschedule, be advised you must reschedule before the expiration date listed on your NTS or you will forfeit your examination fees.

Rescheduling Tips

- Due to recent enhancements to Prometric's scheduling system, most Testing Accommodation candidates may now schedule/reschedule or cancel their testing appointments online using Prometric's Pro-scheduler (**www.prometric.com/CPA**). Candidates who prefer to schedule by phone may continue to do so.
- It is your responsibility to schedule Exam appointments and test before your NTS expires. Please note that cancelling an Exam appointment does NOT change the expiration date of your NTS.
- After you have made an appointment for an examination section, you may find it necessary to change or cancel an appointment. Be aware that you may be required to pay a Rescheduling fee or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.
- If you need to cancel your appointment and do not wish to reschedule, you will NOT receive a refund of the examination fees you paid.
- If you do not appear for your appointment, you will NOT receive a refund of the examination fees you paid.
- If you are unable to appear for your appointment, you must cancel using one of the approved methods. If you do not cancel your appointment, or if you arrive for your appointment with the wrong NTS/ID, you will be marked as a "no-show" and you will forfeit your examination fees. There will be no refunds of examination fees for "no-show" status.
- If you need to change your testing location from International to Domestic (US, Guam, District of Columbia, Puerto Rico, US Virgin Islands and Canada), you must contact CPA Examination Services, and you will NOT receive a refund of the International Administration Fees paid.



Rescheduling/Cancellation Fees

If you call this many days before your scheduled appointment…	You will pay this fee to Prometric to make a change to the scheduled appointment.	Example
30+ days before your scheduled appointment	$0.00	You have scheduled an appointment to take BEC on August 18 at 8:00 a.m. On July 16, you realize that you have a conflict on August 18. You contact Prometric to reschedule. **Because you rescheduled 33 days before the scheduled appointment, you will not have to pay a fee to reschedule.** You may reschedule to a date before or after August 18; however, it must be before the expiration date of your NTS and you cannot reschedule to a date within five days of when you do the rescheduling (e.g., July 17, 19, 20, 21 or 22).
6-29 days before your scheduled appointment	$35.00	You have an appointment to take REG on October 2. On September 24, you realize that you won't be able to take your examination on October 2 and you contact Prometric to reschedule. **Because you rescheduled within the 30-day window, you will be required to pay $35.00 to make a change to either the date, time or test center where you will take the REG section.** You may reschedule to a date either before or after October 2; however, it must be before the expiration date of your NTS and you cannot reschedule to a date within five (5) days of when you do the rescheduling.
Five (5) days and up to 24 hours before the time of the scheduled appointment (based on local time for the testing center). If less than 24 hours, all fees are forfeited, and you must reapply. *NOTE: Candidates with extreme circumstances may request an exception to policy through their board or CPAES. Additional fees may apply.*	$84.84	You have made an appointment to take FAR on October 18 at 1:00 p.m. On October 12 at 1:01 p.m., you contact Prometric to change the date of the appointment to October 19, which is before the expiration date of your NTS. **Because you contacted Prometric after 1:00 p.m. five (5) days before the originally scheduled appointment, you are required to pay $84.84 to make the scheduled change.** You will not be able to reschedule to a date and time earlier than the original appointment time, but you may reschedule to a date and time on or after October 19; however, it must be before the expiration date of your NTS.

Refunds

Application and examination fees are generally not refunded, although candidates who are found to be ineligible may receive a partial refund. Remember, your NTS includes an expiration date. 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 and examination fees. Consequently, you should not apply for a section of the examination unless you are ready to take it. Check with your Board of Accountancy or CPAES for the board's specific refund policy.

Rescinded Eligibility

If your Board of Accountancy informs NASBA that you are no longer eligible to take the Uniform CPA Examination because of changes in education requirements, candidate misconduct, or other reasons determined by the board, your NTS will be canceled. NASBA will contact Prometric to 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 fees.

Test Center Closings

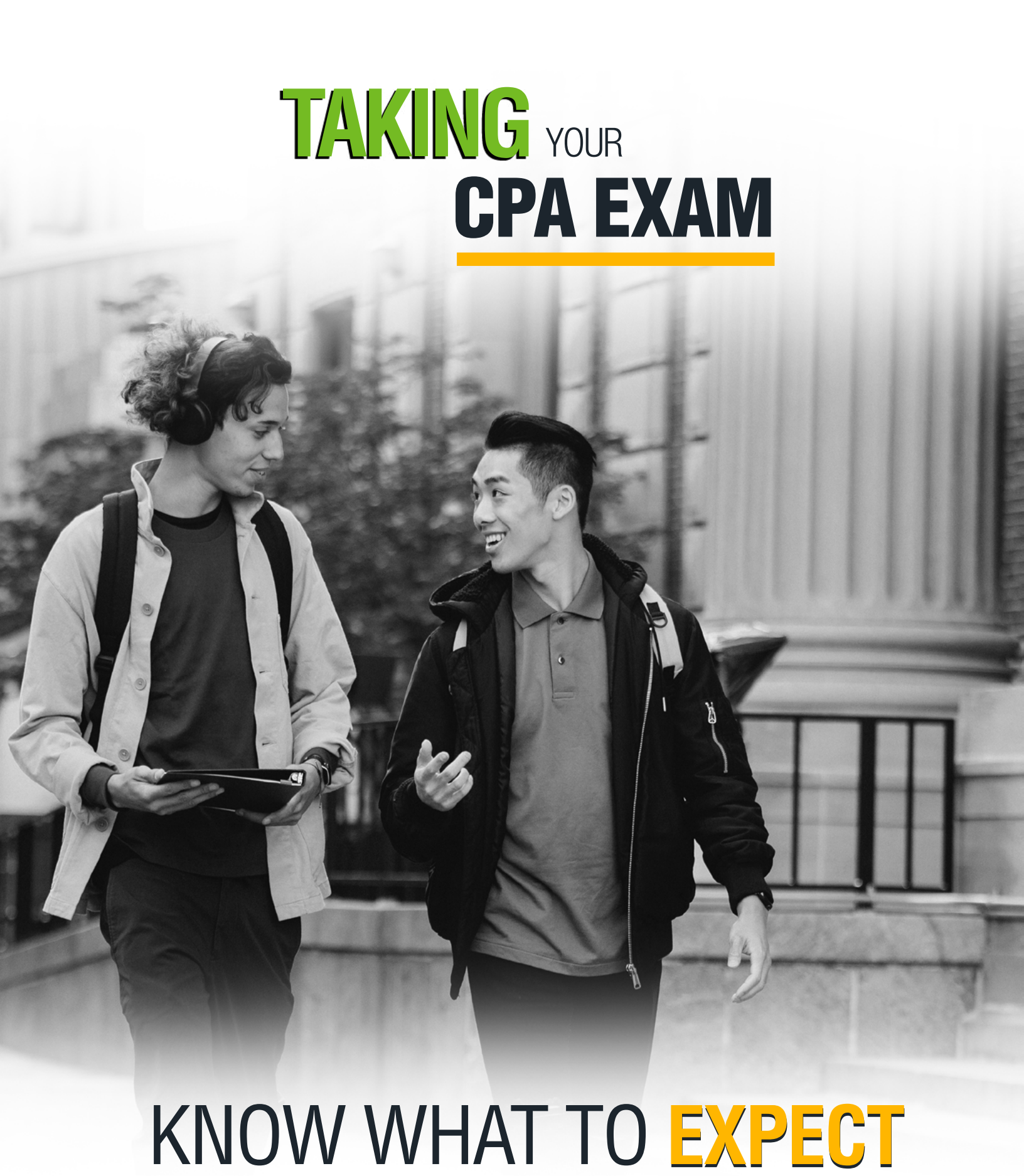
If severe weather or other local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you are unsure if your test center is open on the day of your examination, you may call the local test center directly. If the center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the local test center, check on the Prometric site status website (U.S. and territories only).

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 website.

Fire Codes require that businesses follow established protocol for unannounced fire drills. Please be aware that all staff members are given specific instructions on what to do during an alarm and disruption will be minimized should such an event occur during a test.



TAKING YOUR CPA EXAM



KNOW WHAT TO EXPECT

TAKING YOUR EXAMINATION

Arrive Early

You must arrive at the test center at least 30 minutes before the scheduled appointment time for your examination to avoid forfeiting all fees for the examination section. This allows time to sign in, undergo scanning via hand-held metal detector wand, have your digital photograph and fingerprint taken, 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, and you will not receive a refund. In addition, the appointment time on your confirmation notice will reflect examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination log-in and survey.

Notice to Schedule

You must take your notice to schedule to the testing center. Your NTS includes the Launch Code that you will enter on the computer as a part of the login process. Be sure to take the correct NTS with you. You will not be admitted into the test center without the correct NTS and you will forfeit all examination fees for that section.

Test Drive

Prometric offers the test takers of select exams the opportunity to take a 30-minute “dry–run” of the test center experience prior to their exam, whenever the test center has available appointments. The program, called Test Drive, allows candidates to walk through, on a practice basis, all check-in and testing procedures that occur at the test center on test day. Visit prometric.com for additional information.

Personal Identification

The Uniform CPA Examination 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 applications or when making appointments. If your name is different from your identifications at check-in, you will not be permitted to test.

Truncated (shortened) names are allowable on a candidate’s driver’s license, as long as the name on the signature ID exactly matches the name on the NTS.

You may be required to present two forms of identification when you arrive to take your examination, one of which must contain a recent photograph. 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 all examination fees for that section. If your photograph identification appears to be damaged or altered in any way, you will not be allowed to sit for your examination and you will forfeit all examination fees for that section.

TYPES OF IDENITIFICATION (U.S.)

TEST CENTERS IN THE U.S. AND ITS TERRITORIES:

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 fifty 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 your 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 and 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. government
- Valid (not expired) government-issued Passport (for non-U.S. citizens) with a photo that has your name exactly matching the Name or Passport Name field that appears on your NTS. If your Passport is not signed, you must provide a secondary identification with a signature. Non-U.S. citizens whose signature is not required on the Passport and/or driver's license should order a NASBA Candidate Identification Card prior to taking the examination. E-mail nasbastore@nasba.org for instructions on ordering a NASBA Candidate Identification Card.
- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory. (If you do not drive, you may have an identification card issued by the agency that also issues driver's licenses)
- Valid U.S. Military identification

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
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank automated teller machine (ATM) card
- Bank debit card

The following are unacceptable forms of identification:

- Draft classification card
- Social Security card
- Student identification card
- U.S. 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 fee for that section 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.

TYPES OF IDENITIFICATION (INTERNATIONAL)

INTERNATIONAL TEST CENTERS:

Primary Forms of Identification

To sit for the Uniform CPA Examination in an international location, the candidate's primary form of identification MUST be a valid (non-expired) Passport with photo and signature. If the Passport presented is not signed, the candidate will be required to present a secondary form of identification.

Secondary Forms of Identification

Secondary forms of identification must include candidate's signature. Acceptable forms of secondary identification include:

- Alien registration card
- National ID card
- A valid (not expired) driver's license
- A valid (not expired) U.S. Military ID
- Accountancy board-issued identification (if provided by board)
- Valid credit card
- Bank card
- NASBA Candidate Identification Card (For additional information about the NASBA Candidate Identification Card, please visit NASBAstore.org)

The following are unacceptable forms of identification:

- Employee card or ID
- Social Security Card (U.S. Citizens)
- A student identification card
- A U.S. permanent residency card (green card)

NASBA Identification Card

Candidates may request a NASBA Identification Card under these circumstances:

- You possess a valid, UNSIGNED Passport. (i.e., a signature is not required on your Passport by issuing government)
- You do not possess a valid secondary form of identification as required to take the Uniform CPA Examination
- Your State has approved the use of the NASBA Candidate Identification Card

For additional information about the NASBA Candidate Identification Card, please visit NASBAstore.org.

At the Test Center

The staff at each test center has been trained in the procedures specific to the Uniform CPA Examination. Center personnel will guide you through the steps that have been developed by the Boards of Accountancy, NASBA and the AICPA.

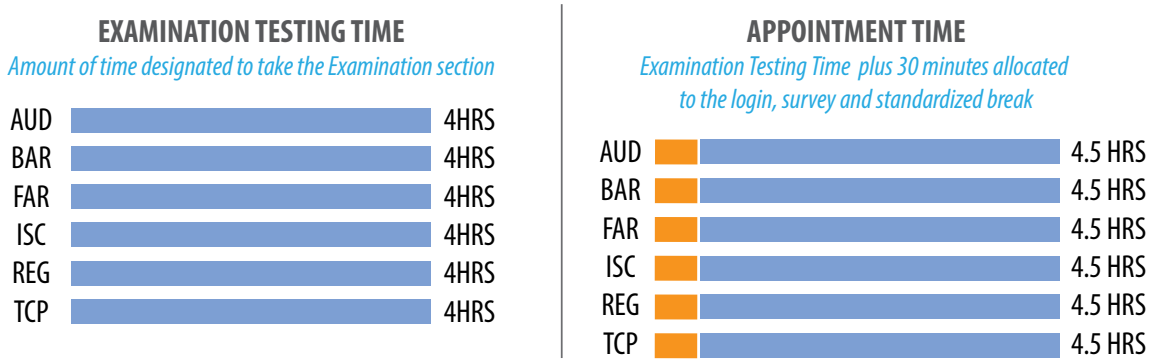
1. You must arrive at the test center at least 30 minutes before your scheduled appointment. If you arrive after your scheduled appointment time, you may forfeit your appointment and examination fees. Arrive early and be sure to have your correct NTS and required identification. You will not be admitted to the examination without the correct NTS and required identification.
2. Your examination should begin within 30 minutes of the scheduled start time. If circumstances arise, other than candidate error, which delay the start of your session more than 30 minutes you may continue to wait or you may request to reschedule your appointment. This also applies to situations involving a technical error during the exam which is not resolved within 30 minutes.
3. 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.
4. You may bring soft, foam earplugs with no strings attached for your use. TCAs will inspect the earplugs.
5. 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.
6. You will have a digital photograph taken of your face. A photograph is required to test.
7. 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, pull their sleeves and pant lets back, if your shirt has a hood that must be shaken out, and the scan will be done immediately afterward. Candidates will be required to remove their eyeglasses for close visual inspection by the TCA's. Jewerly outside of wedding and engagement rings are prohibited. Hair accessories are subject to inspection. If a candidate is caught with a camera device prior to entering the testing room, it will be confiscated and you will not be able to test. If caught with a camera device while in a testing room, it will be confiscated and the Exam will be terminated.
8. 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 your Board of Accountancy or CPAES PRIOR to your appointment.
9. Scratch paper and pencils will be provided. You will be directed to write your examination Launch Code (from your NTS) on your scratch paper. You will be required to return the scratch paper and pencils to the test center staff when your examination is complete. If you need additional writing space, you may request additional scratch paper from the test center staff, but you must first turn in the original scratch paper you received in order to get a new supply.
10. You will be escorted to a workstation by test center staff. Once seated your exam will be launched. You must remain in your seat during the examination, except when authorized to get up and leave the testing room.
11. Once you enter your Launch Code, you must proceed through the subsequent introductory examination screens without delay. There is a 5-minute time limit to read and proceed through the introductory screens and, if the 5-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.
12. If you encounter ANY computer problem, report it immediately to test center staff.
13. When you finish the examination, leave the testing room quietly, turn in your scratch paper and pencils, and sign the test center log book. The test center staff will dismiss you after completing all necessary procedures.
14. 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.

Time Allotted to Take the Examination

The appointment time on your confirmation notice will reflect examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination log-in and survey.

Appointment Time

The appointment time on your confirmation notice will reflect the examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination login, survey and the standardized break.



Due to the Coronavirus pandemic, Prometric test center procedures will be altered in accordance with local and state regulatory requirements, public health best practices, and Prometric policies available at **https://www.prometric.com/corona-virus-update/**.

By entering a Prometric test center candidates are attesting that they understand and agree to test with these altered practices and agree that they assume any risk regarding the Coronavirus or their testing experience.

Introductory Examination Screens

You should be aware that once you enter your Launch Code, the subsequent introductory examination screens operate under a 5-minute time limit and you must move through the introductory screens quickly. If the 5-minute time limit is exceeded, the session will automatically terminate and it will not be possible to restart the examination. 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.

While there is adequate time to review the screens and respond, there is not time for you to take notes, leave the testing room, or do anything other than reading and responding to the screens.

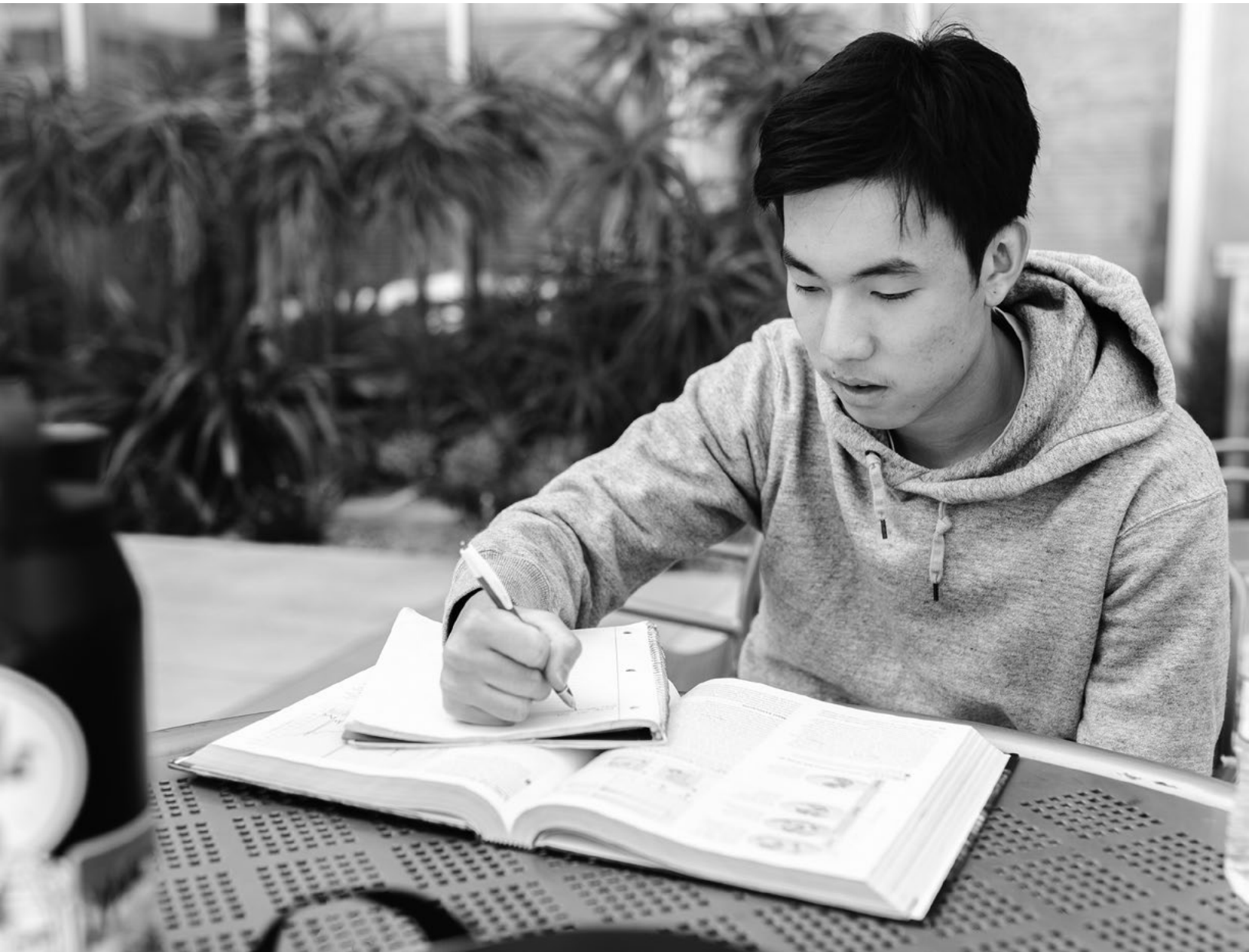
After you enter your Launch Code, proceed through the introductory screens and start the examination, the computer screen will display a countdown timer at the top of the screen which will let you know the time remaining as you work through the examination. Plan your time so that you do not use your time up early in the examination and do not have enough time later in the examination. The Prometric test center appointment time includes examination testing time plus 30 minutes. The additional 30 minutes is allocated to the examination login, the candidate survey at the end of the examination and standardized break. It is not additional testing time; you will only be given four (4) hours to take the examination.

If you are a Testing Accommodations candidate and have been approved for extra time, please refer to your Board of Accountancy or designee for the actual length of your examination.

Test Center Regulations

A standardized environment is necessary to ensure the examination you take is essentially equivalent to the examination all other candidates take. For this reason, all candidates must follow the same regulations:

- Papers, books, food or purses are not allowed in the testing room
- Eating, drinking or use of tobacco is not allowed in the testing room
- Talking or communicating with other candidates is not allowed in the testing room
- Calculators, personal digital assistants or other computer devices are not allowed in the testing room
- It is prohibited to access any communication devices during the exam or during any type of break you may have while you are still actively taking the exam (e.g., cell phones, pagers, beepers, wireless Internet connections to personal digital
- assistants are not allowed in the testing room
- Recording devices (audio and video) are not allowed in the testing room
- You must not leave the testing room without the permission of the test center staff
- Only test candidates with scheduled appointments are permitted into the test center;
- Absolutely no visitors are allowed



Prohibited items 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
- Coats
- Hat or Visor (except head coverings worn for religious reasons)
- Headset or Audio Earmuffs (not provided by Testing 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 (not provided by Test Center)
- Pen / Pencil (not 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

You can find a list of permissible items here: **https://www.prometric.com/test-owners/resources/testing-accommodations-pre-approved-items**.

Candidates will be required to remove their eyeglasses for close visual inspection by the TCA's. Jewerly outside of wedding and engagement rings are prohibited. Hair accessories are subject to inspection. If a candidate is caught with a camera device prior to entering the testing room, it will be confiscated and you will not be able to test. If caught with a camera device while in a testing room, it will be confiscated and the Exam will be terminated.

Examination Confidentiality and Break Policy

Before you begin your examination, you will be required to accept the terms stated in the "Policy Statement and Agreement Regarding Exam Confidentiality and the Taking of Breaks". If you do not accept the statement, your test will be terminated and your test fees will be forfeited. You can find information regarding this policy here: **https://www.prometric.com/sites/default/files/TestCenterRegulations.pdf**.

Breaks

Each examination section contains units known as testlets. Each testlet is comprised of either a group of multiple-choice questions, a group of condensed case studies (known as task-based simulations), or a group of written communication tasks. (See exam section table for more information.) You will be offered a standardized, 15-minute break after the first task based simulation testlet (approximately midway through the Exam section). This break may be accepted or declined. If you accept this break, it will not count against your testing time.

You also have the option to take a break at the end of each testlet. 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. Information regarding your absence will be reported to your Board of Accountancy.

If you choose to take a break, you will be asked to leave the testing room quietly. Access to any personal electronic devices is prohibited during your break. You will be asked for a fingerprint to verify your identification prior to and upon returning from your break. The test center staff will confirm you have completed the testlet prior to your break. When you return, you will be required to enter your Launch Code in order to continue the examination. Note that breaks lasting more than ten minutes will be reported to your Board of Accountancy. You don't have to take a break. The clock will keep running during the break (except during the standardized break); therefore, it is recommended that you use break time wisely.

Candidate Misconduct, Cheating, Copyright Infringement

The Boards of Accountancy, NASBA, and the AICPA take candidate misconduct (including cheating on the Uniform CPA Examination) very seriously. If a Board of Accountancy 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 grades, disqualification from subsequent examination administrations, and civil and criminal penalties.

In the event of an investigation into candidate misconduct or cheating, NASBA has the right to use any information obtained from candidates, including confiscated items and photos, as well as previous testing history to complete its investigation.

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.

Misconduct

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 multiple-choice questions, task-based simulations, or written communication tasks aloud
- Engaging in conduct that interferes with the administration of the examination or unnecessarily disturbing staff or other candidates

Cheating

Cheating threatens your hard work and preparation. In the event you notice any other candidates cheating during your test session and wish to report your observations, please help us protect you by contacting us via any of these methods:

- Call NASBA's toll free number at 855-228-7778.
- Email NASBA at **examsecurity@nasba.org**.
- Email Prometric's Security Department at **prometricsecuritydept@prometric.com**.

Confiscation

Grounds for confiscation of a prohibited item, preparation of a written report of incident & warning the candidate include:

- Possession of any prohibited item (whether or not in use) inside, or while entering or exiting the testing room
- Use of any prohibited item during a break.

The Boards of Accountancy, NASBA, the AICPA and Prometric take a variety of measures to prevent candidate misconduct and cheating on the examination. Test center staff is trained to watch for unusual behavior and incidents during the examination. Please note that all examination sessions are audio/video taped to document the occurrence of any unusual activity and candidate misconduct is reported to Boards of Accountancy on a daily basis.

Prometric provides NASBA with candidate personal information, including biometric data, test results and photos, which may also be used in conducting security investigations of candidate misconduct or cheating.

Copyright Infringement

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 is 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.

By applying for the CPA Examination, you agree to not engage in unauthorized assistance or collaboration on the Uniform CPA Exam, by giving unauthorized assistance to another person or receiving unauthorized assistance from another person, including in connection with preparing for the exam. Unauthorized assistance includes providing information to another person, or receiving information from another person, about the exam, exam content, questions, and/or answers.

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 your Board of Accountancy. The following are examples of behavior that will not be tolerated during the examination:

- Repeating acts of misconduct after receiving prior warning(s)
- Attempting to remove or removing examination questions from the testing room by any means
- Copying, writing or summarizing examination questions on any material other than the noteboards 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
- Attempting to have an impersonator gain admission to the testing room or to substitute for you after a break
- Conduct that may threaten bodily harm or damage to property

Reporting Examination Concerns

During your examination session, report equipment/functionality issues or environmental disruptions/distractions 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 at **candidatecare@nasba.org** no later than five (5) days from the date of your examination to document your concern. Reporting the issue to the testing site staff (TCAs) and/or leaving a comment in the survey at the end of the examination does not take the place of filing a formal complaint with Candidate Care at NASBA. Do not wait to receive your scores before notifying NASBA.



Candidate Care at NASBA

You may notify NASBA using any one of the methods below:

candidatecare@nasba.org

866-MY-NASBA

(866) 696-2722

615-880-4225

Candidate Care, NASBA Examinations, 150 Fourth Ave. North, Suite 700, Nashville, TN 37219

Note: Candidates should include their own contact information with inquiry. Include your name and address or email address.

Comments about Examination Content

If you believe you have identified a problem with a multiple-choice question, a task-based simulation, or a written communication task, you should contact the AICPA Examinations Team either by fax at 609-671-2922 or by mail at AICPA Examinations Team, Princeton South Corporate Center, 100 Princeton South, Suite 200, Ewing, NJ 08628. Your fax or letter must be received by the AICPA within four days of testing to ensure a timely review.

Do NOT include the exact wording or attempt to outline the multiple-choice question, task-based simulation, or written communication task. 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. Be sure to include your examination section identification number in your fax or letter. The AICPA reviews every fax and letter received by the deadline; however, the AICPA is unable to respond directly to candidates.



RECEIVING SCORES TO THE CPA EXAM



NO TURNING BACK

RECEIVE YOUR SCORES

After the Examination, candidate responses are forwarded to the AICPA for scoring. The AICPA does not receive or 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, which then matches the scores to individual candidates. NASBA then forwards the scores to Boards of Accountancy for approval and subsequent release to candidates. ***Note: Scores cannot be given over the phone***.

Please be advised that some state Boards of Accountancy require at least one day beyond the published target dates for score release to process and release exam scores. Also, scores are NOT released by jurisdiction in a specific order, and the scores of candidates who tested on the same day may well be reported at different times during the scoring cycle.

Most candidates will receive an email once your score has been finalized and your score notice is available. You will then need to log in through your NASBA CPA Candidate Account to access and print your scores and score notices. NASBA does not release scores or score notices for the following states CA, IL, or MD.

If you fail an examination section, you will receive a Candidate Performance Report, providing information about your examination performance as it compares with the performance of candidates in the "just passed" category – those who earned scores of between 75 and 80. This information will show you how your performance differed – by content area and by question type (multiple-choice questions, task-based simulations, written communication tasks) – from the performance of passing candidates. You are likely to find this information helpful when preparing to retake an examination section. This information is a tool to evaluate your performance and to serve as a study guide."

For additional information about score release or score report content, contact your Board of Accountancy or CPAES. ***Note: The AICPA does not provide score information to candidates.***

For more information on how the CPA Exam is scored, please visit the NASBA Score Information page at **https://nasba.org/exams/cpaexam/scores/**.

Score Release Timeline

Scores for the Uniform CPA Examination will be released by NASBA to state Boards of Accountancy based upon the target score release date timeline listed here: https://future.aicpa.org/resources/article/find-out-when-youll-get-your-cpa-exam-scorein. Please be advised that some state Boards of Accountancy require at least one day beyond the dates listed in the table to process and release exam scores.

The Score Review and Appeal Processes

Score Review

Score review is a service to candidates offering additional assurance that operational quality controls in the scoring process were complete and the scores are accurate. Given all the quality control reviews already completed, it is highly unlikely that your score will change due to a score review. The score review process involves making certain that the approved answer keys were used and applied correctly in determining a candidate's score and is not an opportunity to have alternate responses considered. It is simply an additional independent verification of your Exam score. Please keep in mind that all scores undergo thorough quality control checks before they are released.

The score review option is available for candidates who have their scores released through their NASBA CPA Candidate Account. They would click the "Score Review" button next to their score if they would like to have their scores reviewed.

Appeal

In the jurisdictions that allow appeals, the appeal process provides candidates with the opportunity to appeal failing scores. Where available, the appeal option enables candidates who fail the examination to view the multiple-choice test questions or task-based simulation problems that they answered incorrectly together with their responses, and to submit comments online. The appeal does not include the written communication tasks. The confidentiality of the examination requires that such viewing sessions take place only in authorized locations, under highly secure conditions, and in the presence of a representative of the candidate's Board of Accountancy or CPAES.

You should consider requesting an appeal only if you want to review your incorrect responses because you believe that there is a multiple choice question or objective task-based simulation problem that you would like to challenge.

In order to qualify for an appeal, you will be required to submit a formal request, obtain your board's approval, pay the required fee, and meet all required deadlines. Note: The option to apply for an appeal is available only for a short period of time after your score has been reported to you.

Score Appeals are not available in California, District of Columbia, Colorado, Georgia, Illinois, Montana and Virginia.

Retaking the Examination

If you fail an examination section, you will be required to re-register for the section and obtain a new NTS before you can reschedule the exam. This includes paying all fees associated with obtaining a new NTS. You cannot use the same section ID to re-take an exam section if you have already taken the specific section. The Section ID listed on your NTS is valid for only one testing event or until the NTS expires.

You are allowed to have more than one active NTS at a time. You may not have more than one active NTS for the same sections though. Once you have received a score for a specific section, then the section ID is no longer valid, and you may re-register for the section. You may not be able to re-register immediately after receiving the score as it can take up to five days from when the score is released before the section has closed out. If you have any questions about a policy on retaking the examination, ontact your Board of Accountancy or CPAES."

ADDITIONAL INFORMATION



PLAN AND BE READY

ADDITIONAL RESOURCES

If you have a question about:

- Eligibility to take the examination
- Testing accommodations
- Completing the application forms
- Name and/or address changes
- Examination scores
- Your Board of Accountancy's fees

These answers can be found by refering to the complete list of the **Boards of Accountancy**.

If you have a question about:

- Receiving/replacing your Notice To Schedule (NTS) if you paid the application and examination fees to NASBA
- Receiving/replacing your NTS if you paid the application and examination fees to the Board of Accountancy
- Receiving/replacing your Notice To Schedule (NTS) if you paid only the application fee to the Board of Accountancy and paid the examination fee separately to NASBA

NTS reprints may be obtained by signing into **NASBA's website**. *Please note: Previously attended or expired NTSs are not available for reprint.*



CONTACT INFORMATION

If you have a question about payments to NASBA:

- Email: **cbtcpa@nasba.org**
- Phone: 800-CPA-EXAM (800-272-3926)

If you have a general comment or concern about your testing experience, including comments about the test center:

- Email: **candidatecare@nasba.org**
- Phone: 866-MY-NASBA (866-696-2722)

If you have a question about:

- Scheduling, rescheduling or canceling your examination appointment
- Directions to your test center

All information and instant scheduling is available at **Prometric's website**.

Additionally, you may contact:

- Prometric Candidate Services Call Center: 800-580-9648
- Brazil (Scheduling Exams): 443-751-4995
- Brazil (Candidate Care and Testing Accommodations): 443-751-4990
- Europe: 31-320-239-540
- Middle East Call Center: 31-320-239-530
- Japan Call Center: 0120-34-7737
- South Korea Call Center: 007-9814-2030-248 (within South Korea) or +1-443-455-5411 (outside South Korea)

Write to: AICPA Examinations Team, Princeton South Corporate Center, 100 Princeton South, Suite 200, Ewing, NJ 08628

If you have a general question about:

- General Content of the Exam
- Specific multiple-choice questions, task-based simulations, or written communications tasks on the examination."

Contact the AICPA:
- Email: **cpaexam@aicpa.org**
- Phone: 609-671-2922

Contacting NASBA

For candidate convenience, NASBA has extended call center hours and an international number.

The hours of operation and contact phone numbers are as follows:

Call Center Hours:
Domestic candidates:
Call 1-800-CPA-EXAM (800-272-3926).

Days and hours of operation:
Monday – Thursday, 8:00 a.m. to 2:00 a.m., Eastern Time
Friday, 8 a.m. to 5 p.m., Eastern Time (UTC -5).

International candidates:
Call 1-855-CPA-GUAM (855-272-4826) or 671-300-7441.
Days and hours of operation:
Monday – Friday, 7:00 a.m. to 4:00 p.m., Japan Standard Time (UTC + 9).

Street address:
150 Fourth Ave. North, Ste. 700
Nashville, TN 37219-2417

Mailing address:
CPA Examination Services
PO Box 198469
Nashville, Tennessee 37219-8469

If sending an inquiry via email, contact us at cpaexam@nasba.org. Please be sure to include your jurisdiction with your correspondence.

http://www.nasba.org/contact-us/