

Alabama State Board of Public Accountancy
P. O. Box 300375
Montgomery, AL 36130-0375
(334) 242-5700
1-800-435-9743

INSTRUCTIONS FOR CPA EXAMINATION APPLICATION

APPLICATION FORMS

This application form must be completed by applicants who:

- Have never taken the CPA Examination
- Have taken the CPA Examination in Alabama
- Have taken the CPA Examination in another jurisdiction

Applicants who wish to transfer credit(s) from another jurisdiction must have earned credit under the same rules that are in effect in Alabama. The Interstate Exchange Form must be completed and submitted to this Board. This form may be obtained online at www.asbpa.alabama.gov/exam.aspx or by calling the Board office. Information on all forms must be either typed or printed.

APPLICATION AND EXAMINATION FEES

All applicants are required to pay both an application fee and an examination fee in U.S. dollars by cashier's check, money order, or personal check made payable to the Alabama State Board of Public Accountancy. The application fee is required regardless of the number of sections for which the application is made. There is no provision for withdrawing from the examination. All fees are non-refundable.

Initial Application or Transfer of Credit	\$100.00
Re-examination Application	\$ 50.00
Auditing and Attestation	\$215.00
Financial Accounting and Reporting	\$215.00
Regulation	\$185.00
Business Environment and Concepts	\$185.00

Acknowledgment that the Board has reviewed an application will be mailed to the candidate. Applicants may apply for one, two, three, or four examination sections and may take them in any order. However, applicants should not apply and pay for examination sections that will not be taken within six months, as the "Notice to Schedule" (discussed on page 2) expires six months after issuance. Applicants cannot apply for a test section more than once during the same test window.

Note: Fees may differ in other states or locations. The fees as stated herein are the amounts required to be paid by Alabama candidates.

PLEASE READ ALL INSTRUCTIONS CAREFULLY

ELIGIBILITY FOR EXAMINATION

The eligibility requirements to sit for the Uniform CPA Examination are found in Chapter 30-X-4 of the Administrative Code of the Alabama State Board of Public Accountancy, a copy of which is enclosed.

EVIDENCE OF EDUCATIONAL QUALIFICATIONS

Applicants who are applying to sit for the Uniform CPA Examination as a first-time Alabama candidate, or who are applying for a CPA Certificate by Transfer of Grades, must have an official college transcript(s) sent to this Board for review. An official transcript that bears the seal of the school and an original signature of the appropriate school official should be mailed by the educational institution(s) to the Board. Unofficial copies will not be accepted.

NOTICE TO SCHEDULE

After eligibility to take the examination is determined, an Authorization to Test will be sent to the National Candidate Database. A Notice to Schedule will be issued to approved candidates by the method of notification indicated on the application. Once the Notice to Schedule has been received, candidates are eligible to contact Prometric to schedule their examination. The Uniform CPA Examination may be taken at any authorized Prometric center. The test centers in Alabama are shown below. A list of additional test centers can be obtained at www.prometric.com or by calling 1-800-580-9648.

<u>Alabama Test Centers</u>	<u>Address</u>	<u>Telephone Number</u>
Birmingham	601 W. Beacon Pkwy., Suite 106	(205) 263-5061
*Dothan	2307 Hartford Hwy, Suite 1 *New*	(334) 446-4213
Huntsville	210 Exchange Place, Suite C	(256) 430-1945
Mobile	820 S. University Blvd, Suite 3E (Building 3, Unit E)	(251) 345-1704
Montgomery	2640 Zelda Road	(334) 262-0043

The Alabama State Board of Public Accountancy does not control space availability or location of the test centers. **All test scheduling or rescheduling must be done through Prometric online at www.prometric.com/cpa or by calling 1-800-580-9648.** Prometric charges a fee for certain rescheduling. Scheduling or re-scheduling cannot be done through local test centers.

TEST AVAILABILITY

Candidates will be able to take the examination in four examination windows annually. An examination window will be a three-month period comprised of two months in which the examination can be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed.

Testing Available

January – February
April – May
July – August
October – November

Testing Not Available

March
June
September
December

TEST SCORES AND CREDITS

Test scores will be mailed by the Board as soon as they are received, verified, and processed. Candidates should not call the Board office inquiring about their grades unless three months have elapsed from the date of taking the examination. The passing grade for each section is 75.

Candidates will be allowed to take each section of the examination individually and in any sequence and will earn credit for each section passed. The term “conditional credit” will no longer be used.

Candidates will retain credit for any section passed under the computer-based test (CBT) for eighteen months without having to attain a minimum score on failed sections and regardless of whether they have taken other sections. However, candidates will not be permitted to retake a failed section within the same examination window.

Candidates must pass all four sections of the examination within the rolling eighteen-month period that begins on the date a passed section was taken. In the event the other three sections are not passed within the rolling eighteen-month period, credit for the passed section will be lost and that section must be retaken.

Candidates who have earned conditional credits on the paper-based examination will be given credit for the corresponding sections of the CBT as shown in the following chart:

Paper-and-Pencil Examination	Computer-Based Examination
Auditing	Auditing and Attestation
Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting
Accounting and Reporting (ARE)	Regulation
Business Law and Professional Responsibilities (LPR)	Business Environment and Concepts

Candidates who have conditioned status under the paper-and-pencil examination will be allowed a transition period to complete any remaining sections of the examination. The transition period is that period of time or maximum number of opportunities (whichever is first exhausted) that candidates have remaining to complete all sections not yet passed.

NAME OR ADDRESS CHANGES

Any name or address change must be reported in writing with official documentation (e.g. copy of marriage certificate) to the Board. Be sure to include your Social Security Number on any correspondence.

OTHER INFORMATION

Materials to be submitted include:

- Completed, signed, and notarized application with a 2"x 2" photograph attached
- Cashier's check, money order, or personal check for the total amount of fees made payable to the "Alabama State Board of Public Accountancy"
- An official transcript from each institution of higher education from which credit was earned for the educational requirements to be eligible to sit for the Uniform CPA Examination

Items to take to the examination site:

- Notice to Schedule
- Two forms of identification, one of which must be a government issued photo ID with your signature, such as a driver's license, passport or military ID. The second ID may include another government issued photo ID or a valid, unexpired credit card, bank ATM card or debit card. The names on both forms of ID must match the name entered on the application form.
- Unacceptable IDs include draft classification card, Social Security card, or U.S. permanent residency (green) card.

Further information can be obtained from the following:

- www.asbpa.alabama.gov/exam.aspx
- www.cpa-exam.org (CPA Candidate Bulletin and Sample Test Tutorial available)
- www.prometric.com/cpa
- Alabama State Board of Public Accountancy for any questions concerning the application process, grades and credits (334) 242-5700 or 1-800-435-9743
- Prometric for scheduling test sections 1-800-580-9648
- National Candidate Database helpline 1-800-297-6096

Board Mailing Address:

- For regular USPS mailing:
Alabama State Board of Public Accountancy
PO Box 300375
Montgomery, AL 36130-0375
- For overnight, UPS or FedEx mailing:
Alabama State Board of Public Accountancy
770 Washington Avenue, RSA Plaza Suite 226
Montgomery, AL 36104-3807

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

PO Box 300375

Montgomery AL 36130-0375

(334) 242-5700 ~ www.asbpa.alabama.gov

Application for the Uniform CPA Examination

☐ Initial Application (\$100 fee)

☐ Re-Examination (\$50 fee)

☐ Transfer of Credits (\$100 fee)

Name: _____
(First – Middle – Last Name – must match exactly the identification cards you will take to the exam site)

If your name has changed since you last applied, give previous name: _____
(attach documentation showing name change)

Sex: ☐ Male ☐ Female SSN: _____ Date of Birth: _____

Address: _____

City/State/Zip: _____ Ph: _____

Employer: _____ Title: _____

Work Address: _____

City/State/Zip: _____ Ph: _____

Fax: _____ e-Mail: _____

Notification Preference: ☐ US Mail ☐ e-Mail ☐ Fax Mother's Maiden Name: _____
(to receive information from test administrators) (for security purposes)

☐ US Citizen → Complete and attach the "United States Citizen Form"

☐ Not a US Citizen → Complete and attach the "Not a United States Citizen Form"

NON-REFUNDABLE FEES

Initial Application or Transfer of Credits	\$100	\$ _____
Re-examination Application	\$ 50	_____
Auditing and Attestation	\$215	_____
Financial Accounting and Reporting	\$215	_____
Regulation	\$185	_____
Business Environment and Concepts	\$185	_____
TOTAL ENCLOSED (cashier's check, money order or personal check)		\$ _____

EDUCATION

List all colleges or universities attended; dates of attendance; major fields of study; earned degrees; and dates of degrees. If you are currently enrolled, list projected date of completion. Re-exam applicants should provide new information only.

NOTE: You are required to order transcripts from the colleges or universities you attended. An official transcript that bears the seal of the school and an original signature of the appropriate school official should be mailed by the educational institution(s) to the Board. Copies will not be accepted. Not applicable to Re-exam applicants.

EMPLOYMENT

List ALL employments since graduation from college, giving name and address of employer, dates of employment, and your position. Must be completed by all applicants. Do not write "same as last application."

DECLARATIONS

1. Have you ever had a CPA certificate or other professional or vocational license suspended or revoked by this or any other state or foreign country?

☐ Yes ☐ No
2. Have you ever been denied permission to take the Uniform CPA Examination for a reason other than not meeting the educational requirements?

☐ Yes ☐ No
3. Have you ever had a bonding company cancel or reduce a bond on you or refuse to issue you a bond?

☐ Yes ☐ No
4. Have you ever resigned or been discharged from employment under charges?

☐ Yes ☐ No
5. Have you ever been convicted of a felony or misdemeanor (other than a minor traffic violation) or declared by any court of competent jurisdiction to have committed fraud?

☐ Yes ☐ No
6. Have you ever been expelled or disciplined by a college or university?

☐ Yes ☐ No
7. a. Do you have a disability that limits one or more of your major life functions, such as walking, hearing, speaking, seeing, reading or writing, or in any way limit your ability to use a computer?

☐ Yes ☐ No

b. Will this disability require special accommodations in order for you to take the Uniform CPA Examination? (If 7a. was answered “No”, leave both boxes in 7b. unchecked.)

☐ Yes ☐ No
- For Questions 1-6, for each question answered Yes, a letter stating the full details must be attached.
- For Question 7b, attach (1) an explanation of what special accommodations are needed and (2) written documentation from an appropriate health care professional supporting the accommodations you are requesting. The documentation from the health care professional must include a diagnosis of your disability and a specific recommendation and justification for the testing accommodation you require. Please note: The Board will not pay any costs you may incur in obtaining the required diagnosis and recommendation. Please be further advised that all Prometric test centers are not capable of providing for every special need. Prometric will advise you as to which testing centers can accommodate your special needs.

8. Have you ever taken the Uniform CPA Examination in Alabama or in any other state? ☐ No ☐ Yes (enter information below)

Date	State	Results	Date	State	Results

9. Have you ever passed the CPA examination? ☐ No ☐ Yes, in the state(s) of _____

In the space to the right glue or staple a 2"x2" photograph of yourself taken within the last three months, showing your head and shoulders only. Before attaching the photo, sign your name at the bottom of the photo and print your name on the back. Do not write or staple across your facial features.

>I hereby apply for admission to the Certified Public Accountant examination and have attached a check in payment of the non-refundable application fee and the non-refundable examination fee(s) for the section(s) for which I would like to sit. I authorize the release of the information on this application to the national testing administrators.

>I am familiar with the Public Accountancy Act of 2003, Board rules and regulations, the code of professional ethics promulgated by the Board, and the instructions accompanying this application. As a condition of this application, I pledge full observance of said law, Board rules and regulations, and code of professional ethics. I understand that I am required to pass all sections of the test within the stated time limitations as outlined in the rules and/or instructions before I can be issued a certificate and be entitled to be known as a Certified Public Accountant under the laws of the State of Alabama.

>I agree to appear in person, if requested, at a time and place fixed by the Board or furnish any additional information required in determining my qualifications. If any of the answers contained herein are false or if I am guilty of non-disclosure of any material information in making this application, I hereby disqualify myself ipso facto. If any false statement or material non-disclosure remains undiscovered by the Board until a Certified Public Accountant's certificate has been issued to me, I hereby agree to surrender and forfeit the certificate and to deliver it to the Executive Director of the Board upon demand being made therefor. I certify under penalty of perjury that all statements, answers, and representations made in the foregoing application, including all supplementary statements, are true and accurate and that I have not suppressed any information that might affect this application.

>I understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity; I will report to the Board any solicitations or disclosures to which I become aware; I will not remove or attempt to remove any examination materials from the examination room. Failure to comply with this attestation may result in my examination grades being invalidated, disqualification from future Uniform CPA Examinations, and possible civil and criminal penalties.

Date: _____ Signature: _____

Subscribed and sworn to before me, a Notary Public for the State of _____

NOTARY
SEAL

On this the _____ day of _____, _____

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
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Attachment to the Application for the Uniform CPA Examination
Immigration Compliance Requirements

United States Citizen Form

NAME: _____ SSN: _____

_____ **I am a United States (US) Citizen. I am submitting the attached copy of my document to prove citizenship:**

- _____ Driver's License or Non-driver's Identification (ID) card issued by Alabama (AL) Dept of Public Safety or equivalent governmental agency of another state within US, provided that the governmental agency of another state requires proof of lawful presence in US as condition of issuance
- _____ Birth Certificate indicating birth in US or one of its territories
- _____ Pertinent pages of a valid or expired US Passport identifying the person and person's passport number, or the person's US passport
- _____ US Naturalization documents or number of the certificate of naturalization
- _____ Other documents or methods of proof of US citizenship issued by the federal government pursuant to the Immigration and Nationality Act of 1952, as amended
- _____ Bureau of Indian Affairs card number, tribal treaty card number or tribal enrollment number
- _____ Consular report of birth abroad of a citizen of the US
- _____ Certificate of citizenship issued by the US Citizenship and Immigration Services
- _____ Certification of report of birth issued by US Dept of State
- _____ An American Indian card, with KIC classification, issued by US Dept of Homeland Security
- _____ Final adoption decree showing person's name and US birthplace
- _____ Official US military record of service showing applicant's place of birth in the US
- _____ Extract from a US hospital record of birth created at the time of the person's birth indicating the place of birth in the US
- _____ AL-verify
- _____ Valid Uniformed Services Privileges and ID Card
- _____ Other form of ID that the AL Dept of Revenue authorizes, through an administrative rule promulgated pursuant to the AL Admin Procedure Act, to be used to demonstrate or confirm a person's US citizenship or lawful presence in US as condition of issuance

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Attachment to the Application for the Uniform CPA Examination
Immigration Compliance Requirements

NOT a United States Citizen Form

NAME: _____ SSN: _____

_____ **I am NOT a United States Citizen. I am submitting the attached copy of my document to prove lawful presence:**

- _____ I-327 (Reentry Permit)
- _____ I-551 (Permanent Resident Card)
- _____ I-571 (Refugee Travel Document)
- _____ I-766 (Employment Authorization Card)
- _____ Certificate of Citizenship
- _____ Naturalization Certificate
- _____ Machine Readable Immigrant Visa (with Temporary I-551 Language)
- _____ Temporary I-551 Stamp (on passport or I-94)
- _____ I-94 (Arrival/Departure Record)
- _____ I-94 (Arrival/Departure Record) in Unexpired Foreign Passport
- _____ Unexpired Foreign Passport
- _____ I-20 (Certificate of Eligibility for Nonimmigrant (F-1) Student Status)
- _____ DS2019 (Certificate of Eligibility for Exchange Visitor (J-1) Status)