

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
P O Box 300375
Montgomery AL 36130-0375
(334) 242-5700

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

- ☐ **I have completed the 150 semester hour education requirement.**
- ☐ **I am applying under the 120 semester hour education requirement and understand that upon passing the examination I have 36 months to complete the 150 semester hour education requirement or all exam credits will expire.**

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.”

Name: _____ SSN: _____

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)

<u>Date</u>	<u>State</u>	<u>Results</u>	<u>Date</u>	<u>State</u>	<u>Results</u>

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 requested of me for the purpose of aiding the Board 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: _____

NOTARY
SEAL

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

On this the _____ day of _____, _____

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
P.O. BOX 300375
MONTGOMERY, AL 36130-0375
(334) 242-5700

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

United States Citizen

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

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)

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-4

EXAMINATIONS, QUALIFICATIONS OF CANDIDATES, APPLICATIONS, PASSING
GRADES, CONDITIONED SUBJECTS, TRANSFER OF CREDITS, ISSUANCE OF
CERTIFICATES

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30-X-4-.01 Examinations.

(1) Eligible candidates shall be notified of the time and place of the examination or shall independently contact the Board or a test center operator identified by the Board to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with Rule 30-X-4-.04 below.

(2) The examination required by Section 34-1-4 of the Code of Ala. 1975, shall test the knowledge and skills required for performance as an entry-level Certified Public Accountant. The examination shall include the subject areas of accounting and auditing, and any other related subjects the Board deems necessary, including, but not limited to, business law and taxation and related knowledge and skills as the Board may require.

(3) Candidates are required to complete their answers to the examination questions within the prescribed hours.

(4) A candidate who has taken the examination at least one time in Alabama and who is not suspended may take the examination while in military service, as an Alabama candidate. An approved applicant who is in military service and who has not previously taken the examination may return to Alabama and sit for the examination.

(5) In examining candidates for the CPA certificate the Board will use the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public Accountants, and will also make use of the Advisory Grading Service provided by the American Institute of CPAs.

(6) Candidates who have successfully passed the Uniform Certified Public Accountant Examination will be required to complete the American Institute of Certified Public Accountant's continuing professional educational course "Professional Ethics: The AICPA's Comprehensive Course." The examination requirements for the CPA certificate will not be met until a passing grade for the ethics course has been certified to the Board by the AICPA; provided, however, that this section shall not apply to candidates who pass the Business Law and Professional Responsibility part of the examination on or after January 1, 1994, or the Regulation part of the examination on or after January 1, 2004.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed May 20, 1993.

Amended: Filed July 21, 1993; effective August 25, 1993.

Amended: Filed May 14, 1996; effective June 18, 1996. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015.

30-X-4-.02 Qualifications Of Candidates For Certified Public Accountant Examination. To be eligible to take the certified public accountant examination or reexamination the applicant must possess the following qualifications:

(a) The applicant must be a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is 19 years of age or older, and who is of good moral character.

(b) Persons who first sit for the examination on or before December 31, 1994, must have earned a college degree from

a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities. A graduate without a major in accounting, or its equivalent, as approved by the Board, must complete two or more years in the regular and continuous practice of public accountancy after receiving the college degree, before he will become eligible to sit for the examination.

(c) Persons who first sit for the uniform CPA examination between January 1, 1995 and December 31, 2015, must have completed a total of 150 semester hours or 225 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the board. The candidate shall be determined to have a concentration in accounting or its substantial equivalent upon presenting evidence to the Board that he or she has satisfied any one of the following:

1. The candidate shall have completed

(i) at least 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level including minimum requirements in each of the following subject areas:

(I) Financial Accounting - 9 semester hours

(II) Auditing - 6 semester hours

(III) Taxation - 6 semester hours

(IV) Management Accounting - 3 semester hours

(V) Governmental and Not-For-Profit Accounting - 3 semester hours

(VI) Accounting Electives - 6 semester hours; and

(ii) at least three (3) semester or equivalent quarter hours in business law, concentrating primarily on the Uniform Commercial Code; and

(iii) at least 27 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the three hours required above); marketing; finance; organization, group, and individual behavior;

quantitative applications in business; communication skills, and business ethics; or

2. The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or

3. The candidate shall have been awarded a graduate degree from a program that, as of the date of granting said degree, is accredited in business by the AACSB, or comparable accrediting organization recognized by the Board, and completed a course of instruction that includes all of the requirements specified in 1. above.

(d) Persons who first sit for the uniform CPA exam on or after January 1, 2016, must have completed a total of 120 semester hours or 180 quarter hours of postsecondary education, including a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Universities, with a concentration in accounting or the substantial equivalent as determined by the board. The candidate shall be determined to have a concentration in accounting or its substantial equivalent upon presenting evidence to the Board that he or she has satisfied any one of the following:

1. The candidate shall have completed

(i) at least 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level including minimum requirements in each of the following subject areas:

(I) Financial Accounting - 9 semester hours

(II) Auditing - 3 semester hours

(III) Taxation - 6 semester hours

(IV) Management Accounting - 3 semester hours

(V) Governmental and Not-For-Profit Accounting - 3 semester hours; and

(ii) at least three (3) semester or equivalent quarter hours in business law, concentrating primarily on the Uniform Commercial Code; and

(iii) at least 24 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law (in addition to the three hours required above); marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; or

2. The candidate shall have been awarded a graduate degree in accounting from a program that, as of the date of granting said degree, is accredited in accounting by the American Assembly of Collegiate Schools of Business (AACSB), or comparable accrediting organization recognized by the Board; or

3. The candidate shall have been awarded a graduate degree from a program that, as of the date of granting said degree, is accredited in business by the AACSB, or comparable accrediting organization recognized by the Board, and completed a course of instruction that includes all of the requirements specified in 1. above.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed January 31, 1991. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 12, 2008; effective December 17, 2008. **Amended:** Filed November 9, 2015; effective December 14, 2015.

30-X-4-.03 Applications For Examination, Reexamination, And Reciprocal Certificate.

(1) Applications for Examination and Reexamination

(a) Applications to take the Certified Public Accountant Examination must be made on a form provided by the Board and filed with the Board by a due date specified by the Board.

(b) An application will not be considered filed until the application fee and examination fee required by these rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the candidate has satisfied the education requirement.

(c) A candidate who fails to appear for the examination shall forfeit all application and examination fees charged.

(d) The Board or its designee will forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database

(2) Reciprocal Certificates.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another U.S. jurisdiction upon a showing that--

1. The applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is at least 19 years old; and who is of good moral character.

2. The applicant completed the CPA examination successfully. Successful completion of the CPA examination means the applicant passed the examination in accordance with the rules of the other U.S. jurisdiction at the time it granted the applicant's initial CPA certificate; and

3. The applicant--

(i) meets all current requirements in this State for issuance of a certificate at the time application is made; or

(ii) at the time of the issuance of the applicant's certificate in the other U.S. jurisdiction, met all such requirements then applicable in this State; or

(iii) had, within the ten years immediately preceding the application, four years of experience outside of this State as a certified public accountant, after passing the examination upon which the applicant's certificate was based; or

(iv) For purposes of reciprocity, an applicant having a valid unrevoked license to practice as a Certified Public Accountant from any U.S. jurisdiction and who is in compliance with the current Uniform Accountancy Act's CPA registration requirements shall be presumed to have qualifications substantially equivalent to this State's; and

4. The applicant has had experience in the practice of public accountancy meeting Alabama's requirements; and

5. If the applicant's certificate, license, or permit was issued more than four years prior to the application for issuance of an initial certificate under this section, that the applicant has fulfilled the requirements of continuing professional education that would have been applicable in this State.

(3) Canadian Reciprocity. A chartered accountant in Canada may be issued a certificate to practice public accountancy in this State provided

(a) the applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government; who is at least 19 years old; and who is of good moral character; and

(b) the applicant passes the International Uniform Certified Public Accountant Qualification Examination (IQEX).

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 8, 1985; March 17, 1989; January 31, 1991; and May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed March 21, 1994; effective April 25, 1994. **Amended:** Filed May 14, 1997; effective June 18, 1997. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed January 24, 2005; effective February 28, 2005. **Amended:** Filed November 12, 2008; effective December 17, 2008. **Amended:** Filed November 9, 2015; effective December 14, 2015.

30-X-4-.04 Passing Grade, Conditioned Subjects, Reexamination, Reapplication.

(1) The passing grade for each subject is 75.

(2) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen months from the actual date the candidate took that test section, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.

(a) Candidates must pass all test sections of the Uniform CPA Examination within a rolling eighteen-month period,

which begins on the date that the first test section(s) passed is taken.

(b) Candidates cannot retake a failed test section(s) in the same examination window. An examination window refers to a three-month period in which candidates have an opportunity to take the CPA examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of the three months within an examination window.

(c) In the event all test sections of the Uniform CPA Examination are not passed within the rolling eighteen-month period, credit for any test section(s) passed outside the eighteen-month period will expire and that test section(s) must be retaken.

(3) A candidate shall retain credit for any and all test sections of an examination passed in another U.S. jurisdiction if such credit would have been given, under then applicable requirements, if the candidate had taken the examination in this State.

(4) The Board may in particular cases extend the term of conditional credit validity notwithstanding the requirements of paragraphs (2), and (3), upon showing that the credit was lost by reason of circumstances beyond the candidate's control.

(5) A candidate shall be deemed to have passed the Uniform CPA Examination once a candidate holds at the same time valid credit for passing each of the test sections of the examination. For purposes of this section, credit for passing a test section is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed

August 10, 1990, and May 20, 1993. **Amended:** Filed

July 21, 1993; effective August 25, 1993. **Amended:** Filed

October 17, 2003; effective November 21, 2003. **Amended:** Filed

November 9, 2015; effective December 14, 2015.

30-X-4-.05 Transfer Of Credits.

(1) A person who has passed parts of the Uniform Certified Public Accountant Examination under any U.S. jurisdiction may be given credit by this Board for successfully passing those parts in accordance with Rule 30-X-4-.04 and take the remaining parts of the examination as a conditioned candidate in Alabama, provided:

(a) The passing grades of the examination parts were determined by the Advisory Grading Service of the Board of Examiners of the American Institute of Certified Public Accountants, or an equivalent professional grading service acceptable to the Board;

(b) The candidate meets the educational, citizenship, and experience requirements of the Alabama regulations; and

(c) At the time of applying to transfer the credit earned in another U.S. jurisdiction the applicant is still eligible to be reexamined in that U.S. jurisdiction except for reason of change of residence.

(2) No transfer of credits in subjects passed in another U.S. jurisdiction shall be approved unless the Board finds and determines that the examination in the other U.S. jurisdiction was equivalent to the examination given in Alabama. The applicant's grade or grades on subjects passed in the other U.S. jurisdiction shall be determined and approved by the Board before transfer is approved. A candidate who applies for a transfer of any credits from another U.S. jurisdiction shall file an application acceptable to the Board and pay the required fee.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015.

30-X-4-.06 Issuance Of Certified Public Accountant
Certificates.

(1) An Alabama Certified Public Accountant certificate, entitling the recipient to be known as a Certified Public Accountant and to use the title or the abbreviation "C.P.A." in connection with his name, may be issued to an applicant who has met all of the education requirements specified in Rule 30-X-4-.02(c)(1), passed the Certified Public Accountant examination, and passed the ethics examination.

(2) For candidates who first sit for the uniform CPA examination on or after January 1, 2016, once the candidate passes all test sections of the uniform CPA examination, the candidate will have 36 months from the time all test sections are passed to obtain the education requirements specified in Rule 30-X-4-.02(c)(1) or Rule 30-X-4-.02(c)(2) or Rule 30-X-4-.02(c)(3). In the event that a candidate passes all test sections of the Uniform CPA Examinations but does not obtain the education requirements specified in Rule 30-X-4-.02(c)(1) or Rule 30-X-4-.02(c)(2) or Rule 30-X-4-.02(c)(3), the credit for all test sections will expire.

(3) A reciprocal certificate based on a certificate issued by another U.S. jurisdiction may be issued without examination to an applicant who meets the qualifications in Rule 30-X-4-.03(2).

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 17, 1984; September 30, 1987; January 31, 1991. **Amended:** Filed March 21, 1994; effective April 25, 1994. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015.

30-X-4-.07 **Application And Examination Fees.** The non-refundable initial application fee for the Certified Public Accountant Examination shall be \$100.00. All subsequent applications to take the examination in whole or in part shall be submitted with a non-refundable application fee of \$50.00. The Board shall approve the fees for each section of the Certified Public Accountant Examination and will post these fees on the Board's website (www.asbpa.alabama.gov). Examination fees must only be submitted for sections a candidate intends to schedule and sit for in the next six months because the authorization to test is only valid for six months after being approved. The non-refundable application fee for a Reciprocal Certified Public Accountant Certificate and Transfer of Credits shall be \$100.00 each.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.

History: Filed July 8, 1985. **Amended:** Filed July 9, 1987; May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed May 11, 2005; effective June 15, 2005. **Amended:** Filed May 12, 2006; effective June 16, 2006. **Amended:** Filed May 9, 2007; effective

June 13, 2007. **Amended:** Filed May 6, 2008; effective
June 10, 2008. **Amended:** Filed May 16, 2011; effective
June 20, 2011. **Amended:** Filed November 9, 2015; effective
December 14, 2015.

30-X-4-.08 Cheating.

(1) Cheating by a candidate in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.

(2) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communication by any means between candidates inside or outside the test site or copying another candidate's answers while the examination is in process;

(c) Communication by any means with others inside or outside the test site while the examination is in progress;

(d) Substitution of another person to sit in the test site in the stead of a candidate;

(e) Reference to crib sheets, textbooks, or other material or electronic media, other than that provided to the candidate as part of the examination, inside or outside the test site while the examination is in progress;

(f) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so, or otherwise participating in the collection of test items for use, redistribution or sale;

(g) Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to Board order or unless the individual has been

expressly authorized by the Board to participate in a "secret shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the candidate involved from the examination or move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.

(4) In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the state's Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:

(a) Whether the candidate shall be given credit for any portion of the examination completed in that session; and

(b) Whether the candidate shall be barred from taking the examination and if so, for what period of time.

(5) In any case where the Board or its representative permits a candidate to continue taking the examination, it may, depending upon the circumstances:

(a) Admonish the candidate;

(b) Seat the candidate in a segregated location for the rest of the examination;

(c) Keep a record of the candidate's seat location and identifying information and the names and identifying information of the candidates in close proximity of the candidate; and/or

(d) Notify the National Candidate Database and AICPA and/or the test center of the circumstances, so that the candidate may be more closely monitored in future examination sessions.

(6) In any case in which a candidate is refused credit for any test section of an examination taken, disqualified from taking any test section, or barred from taking the examination in the future, the Board may provide to the board of accountancy of any other U.S. jurisdiction to which the candidate may apply for

the examination information as to the Board's findings and actions taken.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.

History: New Rule: Filed October 17, 2003; November 21, 2003.

Amended: Filed November 9, 2015; effective December 14, 2015.

30-X-4-.09 Security And Irregularities. Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.

History: New Rule: Filed October 17, 2003; effective November 21, 2003.