

INSTRUCTIONS FOR CPA EXAMINATION APPLICATION/TRANSFER OF CREDITS

Alabama State Board of Public Accountancy
PO Box 300375
Montgomery AL 36130-0375 334-242-5700
www.asbpa.alabama.gov

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. All scores must be transferred by NASBA at www.nasbastore.org. Information on all forms must be either typed or printed.

EXAMINATION FEES

All exam applicants are required to pay 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" or online at www.asbpa.alabama.gov/exam.aspx. There is no provision for withdrawing from the examination. All fees

are non-refundable. *To pass the exam, you must only pass one of the three disciplines: BAR, ISC, or TACP*

| | |
|------------------------------------|----------|
| Auditing and Attestation | \$262.64 |
| Financial Accounting and Reporting | \$262.64 |
| Regulation | \$262.64 |
| Business Analysis and Reporting | \$262.64 |
| Information Systems and Controls | \$262.64 |
| Tax Compliance and Planning | \$262.64 |

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.

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

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) mailed to this Board for review or sent electronically through your school's secure transcript service. An official transcript that bears the seal of the school and an original signature of the appropriate school official should be submitted by the educational institution(s) to the Board. Unofficial copies will not be accepted. Transcripts from colleges or universities other than a United States institution must be evaluated by NASBA Credit Evaluation Services with that evaluation sent directly to the State Board. Please follow this link to submit your transcript for evaluation – <https://nasba.org/products/nasbainternationalevaluationservices/>.

NOTICE TO SCHEDULE

After eligibility to take the examination is determined and section fees have been received, a Notice to Schedule will be issued to approved candidates. 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> |
|-----------------------------|--|-------------------------|
| Auburn University | 112 South College St, 238 Biggin Hall | (334) 844-3221 |
| Birmingham | 601 W. Beacon Pkwy., Suite 106 | (205) 263-5061 |
| Dothan | 2307 Hartford Hwy, Suite 1 | (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 |
| University of Alabama | 301 7 th Avenue; 2 nd Floor, Houser Hall | (205) 348-6760 |

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 year-round.

TEST SCORES AND CREDITS

Test scores will be available through the candidate portal on release dates. Score reports will not be mailed by the State Board office.

Candidates will be allowed to take each section of the examination in any sequence and will earn credit for each section passed. **The passing grade for each section is 75.**

Candidates will retain credit for any section passed under the computer-based test (CBT) for thirty months **from the actual date the section is passed** without having to attain a minimum score on failed sections and regardless of whether they have taken other sections.

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

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.

OTHER INFORMATION

Materials to be submitted include:

- Completed and signed application.
- Payment to the Alabama State Board
- 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 Contact information:

- Alise Ellis, Examination Coordinator
- Direct - 334-242-5706
- Email – alise.ellis@asbpa.alabama.gov (preferred)
- Office 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

APPLICATION for the UNIFORM CPA EXAMINATION/TRANSFER OF CREDITS

Alabama State Board of Public Accountancy
PO Box 300375
Montgomery AL 36130-0375
334-242-5700 www.asbpa.alabama.gov

Initial Application

Re-Examination

Transfer of Credits

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"

Please note that you must only pass one of the three disciplines: BAR, ISC, and TCP

NON-REFUNDABLE FEES

Table with 3 columns: Discipline, Amount, and Total. Rows include Auditing and Attestation, Financial Accounting and Reporting, Regulation, Business Analysis and Reporting, Information Systems and Controls, Tax Compliance and Planning, and a Total row.

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 5 years to complete the 150-semester hour education requirement, or I will have to complete 120 hours of CPE in addition to completing the 150 semester hour requirement. *

*150-semester hours include 33 hours in upper division accounting (300 level or higher) and 27 hours in business-related courses.

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.

Blank lines for listing educational institutions and details.

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."

Blank lines for listing employment history.

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 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: _____

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

NOTARY
SEAL

On this the _____ day of _____, _____

Immigration Compliance Form

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO BOX 300375
MONTGOMERY, AL 36130-0375
(334) 242-5700 • www.asbpa.alabama.gov

Attachment to the *Application for the Uniform CPA Examination*

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

Immigration Compliance Form

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
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Attachment to the *Application for the Uniform CPA Examination*

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)