

**INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION**  
Read the instructions carefully before completing both sides of this form.

All sections are required and must be completed or your application will be returned.

SSN: \_\_\_\_\_

NAME: MUST EXACTLY MATCH THE NAME ON YOUR ID

\_\_\_\_\_  
FIRST MIDDLE LAST SUFFIX

\_\_\_\_\_  
MAIDEN/PREVIOUS NAME MOTHER'S MAIDEN NAME

- SELECT SUBJECT(S) TO BE TAKEN:
- Business Environment & Concepts (BEC)
  - Auditing and Attestation (Audit)
  - Regulation (REG)
  - Financial Accounting & Reporting (FAR)

**Note:** All subjects chosen on this application must be paid for in full prior to receiving your NTS.  
Only sign up for subjects that you plan to take within 6 months.



In the space provided, attach a 2" x 2" passport type photograph taken within the last three months, showing your head and shoulders only.

Date of birth: \_\_\_\_\_ Place of birth: \_\_\_\_\_

CONTACT PREFERENCE:  E mail  Fax  Residence Address

MAILING/CONTACT INFORMATION Any address change must be reported in writing to the Nevada State Board of Accountancy.

\_\_\_\_\_  
ADDRESS

\_\_\_\_\_  
CITY STATE ZIP CODE COUNTRY

\_\_\_\_\_  
TELEPHONE NUMBER FAX NUMBER

\_\_\_\_\_  
EMAIL ADDRESS

**EMPLOYER INFORMATION**

\_\_\_\_\_  
NAME OF ORGANIZATION ADDRESS

\_\_\_\_\_  
CITY STATE ZIP CODE COUNTRY

\_\_\_\_\_  
TELEPHONE NUMBER FAX NUMBER

Received \_\_\_\_\_ Check No. \_\_\_\_\_ Amount \_\_\_\_\_

**EDUCATION**

Candidates must have completed the educational requirements at the time the application is filed. Nevada requires evidence that you have met the 150-semester hour educational requirement. Official transcripts must be received prior to application approval. You must complete the attached 150-hour checklist as part of this application. Please list the Institutions you have attended and will be forwarding transcripts from.

INSTITUTION NAME	DEGREE	DATE OF GRADUATION

**TRANSFER CANDIDATES**

- Yes No Is this the first time you are applying for the Uniform CPA Examination in Nevada?
- Yes No Have you ever applied for the Uniform CPA Examination in another state?  
If YES, what state? \_\_\_\_\_ When did you apply? \_\_\_\_\_ (Month/Year)
- Yes No Are you transferring credit from that state?

If credit is being transferred to Nevada, information must be submitted to Nevada by the state board from which the transfer is requested. The form is located on our web site at [www.nvaccountancy.com](http://www.nvaccountancy.com) under the forms section titled "Authorization for Exchange of Information".

**PERSONAL DATA**

If "Yes" to any of the following questions, state facts fully on a separate sheet and attach.

- Yes No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor not previously disclosed to this Board in writing? (Include traffic violations if felony or misdemeanor, but not infractions, such as speeding tickets.) If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.
- Yes No Have you had an application for license denied, or a license restricted, suspended, or revoked by any state or federal agency or governing or licensing board?
- Yes No Have you ever been charged with fraud, formally or informally, in any proceeding?
- Yes No Has your conduct ever been called into question with reference to the unethical practice of public accounting?
- Yes No Have you ever been censured, reprimanded, disciplined, suspended, disqualified or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character?
- Yes No Have you ever been denied any license or certificate that required the proof of good moral character?
- Yes No Have you ever held a CPA Certificate and/or license? If YES, what state? \_\_\_\_\_

**AFFIDAVIT**

I understand and agree that I will not divulge the nature of any examination questions 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 invalidated exam grades, disqualification from future Uniform CPA Examinations, civil and/or criminal penalties.

I confirm that I have read and understand the provisions contained in the "Information for Candidates". I agree that in the event my examination data are lost or damaged, any claim I may have will be limited to the examination fee(s) paid by me.

I certify that all representations I have made in this application are true and complete in every respect. I hereby authorize the Nevada State Board of Accountancy to make inquiries, as it deems necessary to verify the accuracy and completeness of all representations I make as part of my application. I hereby release, discharge and exonerate the Nevada State Board of Accountancy, its officers, directors, agents, and employees from any and all liability of every nature and kind arising out of the verification of information I have provided or the Nevada State Board of Accountancy has obtained.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

## 150-HOUR EDUCATION REQUIREMENT CHECKLIST

If you have earned a bachelor's degree and a master's degree in accounting that combined include 150 semester hours of education by an institution that is accredited or recognized by the board you will not be required to complete the following checklist. **Check here if this applies to you** \_\_\_\_\_

**If you have not earned a master's degree in accounting you are required to complete the following checklist**

TOTAL AMOUNT OF SEMESTER HOURS COMPLETED \_\_\_\_\_

A. 30 Semester hours in Accounting courses above the introductory level. Subjects to be covered include:

SUBJECT AREA	COURSE NAME	COURSE #	EDUCATIONAL INSTITUTION	CREDIT HOURS
Financial Accounting 9 Hours				
Cost Accounting 3 Hours				
Auditing 3 Hours				
Federal Income Tax 3 Hours				
Accounting Electives 12 Hours				

B. 3 Semester hours in Business Law.

SUBJECT AREA	COURSE NAME	COURSE #	EDUCATIONAL INSTITUTION	CREDIT HOURS
Business Law 3 Hours				

C. 24 Semester hours in Business at the undergraduate or graduate level. The courses must be in areas other than accounting. Do not use courses already provided in A & B. Subject areas in business are provided below. You may use a subject area more than once.

Behavior of Organizations  
Groups & Persons  
Business Finance  
Business Law  
Computers

Communication  
Data Processing  
Economics  
Ethics in Business  
Legal & Social Environment

Management  
Marketing  
Oral Communication  
Quantitative Applications  
Statistics

SUBJECT AREA	COURSE NAME	COURSE #	EDUCATIONAL INSTITUTION	CREDIT HOURS



# UNIFORM CPA EXAMINATION INFORMATION AND INSTRUCTIONS FOR INITIAL CANDIDATES

## APPLICATION FORMS

This application is to be used for first-time (initial) applicants only. Be sure you have received the current form. Initial applications must be completed by applicants who:

- Have never taken the examination as a candidate of this state;
- Have previously taken the examination as a candidate of another state but who have not earned credit.
- Have previously taken the examination as a candidate of another state and wish to transfer credit to Nevada.

Applicants who have earned credit must arrange for the transfer of their grades from the original jurisdiction to the Nevada State Board of Accountancy. The grades will only be accepted by Nevada provided the state has standards and requirements equivalent to the requirements of Nevada. An Authorization for Interstate Exchange of Information form will be required. This form is available from our website at: [www.nvaccountancy.com](http://www.nvaccountancy.com)

## APPLICATION FEES

The Nevada State Board of Accountancy requires all initial candidates to pay a **\$100** non-refundable application fee payable to the Nevada State Board of Accountancy. Nevada accepts credit cards, checks and money orders.

### AND

The National Association of State Boards of Accountancy (NASBA) requires the following additional testing fees based on the section(s) you are applying for. **DO NOT SEND NASBA'S FEES TO THE NEVADA STATE BOARD OFFICE.** You will be billed by NASBA (called a "payment coupon") for this fee after the Nevada State Board of Accountancy has issued your Authorization to Test. You will receive this payment coupon via the contact preference indicated on the application. **You will be required to pay these fees in full prior to receiving your Notice To Schedule.** Be sure that you can pay in full for all exam sections chosen, prior to selecting them on your application. You will not be allowed to pay as you sit for each section chosen on your application. **Testing fees are NOT refundable.** There is no provision for withdrawing from the examination.

Auditing & Attestation	\$134.50
Financial Accounting	\$126.00
Regulation	\$109.00
Business E & C	\$100.50

## NOTICE TO SCHEDULE

Once your eligibility to take the exam is determined, the Nevada State Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed for the NASBA fee as shown above. **Fees must be paid to NASBA within 3 months after the ATT is sent.** After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form. **The NTS will be valid for a 6-month period. Be sure you can sit for all exam sections chosen within six months from the date you send in your application.** Upon receipt of the NTS, candidates are required to contact Prometric for site location(s) and test times. Candidates may sit in any of the Prometric test sites in any state. Nevada currently has two testing centers at the following address:

Reno  
Sylvan Learning Center  
2295 S Virginia Street  
Suite 16  
Reno, NV 89502  
(775) 829-2700

Las Vegas  
Sylvan Learning Center  
625 S. Valley Blvd.  
Suite 414  
Las Vegas, NV 89118  
(702) 889-4132

For an additional list of the Prometric Testing Centers and information visit their website at [www.prometric.com](http://www.prometric.com). The Nevada State Board of Accountancy does not control space availability or locale of the testing centers. If a candidate needs to cancel an appointment you must do so by using one of the three methods:

- Use Prometric's Internet scheduling tool located at [www.prometric.com/cpa](http://www.prometric.com/cpa) . The system is available 24 hours a day, seven days a week.
- Call the Candidate Services Call Center at 1-800-580-9648. The center is open Monday – Friday from 8:00am to 8:00pm Eastern Time.
- Call the local test center where your appointment is scheduled. Leaving a voice mail message at the local test center is NOT an acceptable method of canceling your appointment.

**An eligible candidate has 6 months from the date of the NTS to schedule and sit for the exam. If your NTS has expired you will be required to submit a re-exam application to the Nevada Board in order to obtain a new NTS.**

## **EXAMINATION SCHEDULE AND SECTIONS**

The Computerized CPA Examination will be offered during the first two months of each calendar quarter. These months of testing are referred to as a "Testing Window". You will not be able to schedule during the "Down Months" in order to allow for grade release and system maintenance. Grades will be released at the end of the Down Month. Following is the testing schedule:

<u>Testing Window</u>	<u>Down Month</u>
April 5 <sup>th</sup> – May 31 <sup>st</sup>	June
July 1 <sup>st</sup> – August 31 <sup>st</sup>	September
October 1 <sup>st</sup> – November 30 <sup>th</sup>	December
January 1 <sup>st</sup> – February 28 <sup>th</sup>	March

Applicants will be allowed to apply for one or more section(s) of the examination at a time. A candidate may not re-take any section of the examination during a testing window. It is important to plan accordingly; it is your responsibility to schedule the remaining unpassed sections of the examination so you do not lose credit for previously passed sections. Please review the section titled "credit for subjects after the computerized examination".

NASBA is recommending scheduling appointments at least 45 days prior to the date in which you wish to sit for the examination(s). The Nevada State Board will process your application and forward the necessary information to NASBA within 5 business days of receiving your completed application and transcripts.

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice To Schedule (NTS).

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours
Business Environment and Concepts	2.5 hours

It is recommended that candidates visit the [www.cpa-exam.org](http://www.cpa-exam.org) website to view the Uniform CPA Exam Tutorial to ensure familiarity with the computerized format prior to sitting for the examination. Candidates should also view the Uniform CPA Examination Candidate Bulletin.

## **CANDIDATES WITH DISABILITIES**

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Nevada State Board of Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to the Nevada State Board with all required documentation before scheduling.

## **EDUCATIONAL REQUIREMENTS**

Candidates must have completed the following educational requirements at the time the application is filed.

Part of the application includes completion of the 150 Hour Education Checklist. Your application will be considered incomplete if you have not completed the checklist. Board staff will review your checklist against your transcripts to ensure that you have the appropriate education to sit for the CPA Examination.

If you have earned a bachelor's degree and a master's degree in accounting that combined include 150 semester hours of education by an institution which is accredited or recognized by the Board, then you **DO NOT** need to list each specific course or complete the checklist.

College transcripts must be ordered by the candidate to be sent to the Nevada State Board of Accountancy directly from the institutions. Approval will not be granted until all transcripts have been received. **IT IS THE RESPONSIBILITY OF THE CANDIDATE TO ENSURE TRANSCRIPTS ARE RECEIVED TIMELY BY THE NEVADA STATE BOARD OFFICE.**

Effective January 1, 2001 Nevada's education requirement to sit for the CPA Examination has changed to require the following education: Candidate's transcripts must indicate the completion of a four-year degree which includes 150 semester hours of education. Included in the 150 semester hours the candidate must have the following:

30 semester hours in Accounting courses above the introductory level. Subjects to be covered include:

Financial Accounting (Intermediate I, II, III or advanced)	9 Hours
Cost Accounting	3 Hours
Auditing	3 Hours
Federal Income Tax	3 Hours
Accounting Electives	12 Hours

3 semester hours of Business Law

24 semester hours in Business at the undergraduate or graduate level. The courses must be in areas other than accounting. Do not use courses already provided above. Subject areas in business are provided below. You do not have to use all subject areas and you may use a subject area more than once.

Behavior of Organizations	Management
Business Finance	Marketing
Business Law	Oral Communication
Computers	Quantitative Applications in Business
Data Processing	Statistics
Economics	Communication
Ethics in Business	Legal & Social Environment

All course work received from an accredited community college, college or university will be considered when trying to establish the 150-hour education requirement. Once you have established the above specified courses have been met, the remainder of your course work can come from any background of study as long as it has been obtained from an accredited college or university.

If your education does not meet the above requirements you will not be approved as a candidate for the CPA Exam. If you are trying to meet the 150-hour requirements and find some course titles differ, please contact this office for a determination of acceptability.

If your degree is from a foreign country you must have it evaluated by a foreign credentialing service. The evaluation must indicate that the above requirements have been met. Contact the board office for a list of approved evaluation providers or visit our website at [www.nvaccountancy.com](http://www.nvaccountancy.com)

## **EXAMINATION CREDIT**

### **Conditional Credit Earned on the Paper Based CPA Examination**

A candidate who attained conditional credit under the paper based examination will be allowed a transition period to complete any remaining test sections. Candidates who have obtained conditional credit on the paper based CPA Examination as of the launch of the computerized CPA Examination are subject to the following transition requirements:

A candidate who has earned conditional credits on sections of the paper based examination shall retain those conditional credits for the corresponding test sections during the transition period:

PAPER BASED EXAMINATION	COMPUTER BASED EXAMINATION
Auditing (AUDIT)	Auditing and Attestations (AUDIT)
Financial Accounting and Reporting (FARE)	Financial Accounting and Reporting (FARE)
Accounting and Reporting (ARE)	Regulation (REG)
Business Law (LPR)	Business Environment and Concepts (BEC)

The transition period for the computerized examination will allow you the same number of opportunities that you had remaining under the paper based exam. An opportunity is now considered a "testing window". The following is a list of expiration dates with respect to the various testing windows.

Paper Based Conditional Credit Earned	Paper Based Examination Opportunities	Number of Testing Windows Remaining to Complete Exam	Application Must be Received During the Following Testing Windows	Paper Based Conditional Credit Expiration Date
May 2001	5	1	April - May 2004	December 2004
November 2001	4	2	April - May 2004 July - Aug 2004	March 2005
May 2002	3	3	April - May 2004 July - Aug 2004 Oct - Nov 2004	June 2005
November 2002	2	4	April - May 2004 July - Aug 2004 Oct - Nov 2004 Jan - Feb 2005	September 2005
May 2003	1	5	April - May 2004 July - Aug 2004 Oct - Nov 2004 Jan - Feb 2005 April - May 2005	December 2005
November 2003	0	6	April - May 2004 July - Aug 2004 Oct - Nov 2004 Jan - Feb 2005 April - May 2005 July - Aug 2005	March 2006

If a candidate who conditioned under the paper based examination does not pass all remaining test sections during the transition period, conditional credits earned under the paper based exam will expire. When paper based credit is lost, any computer based test section passed during the transition period becomes subject to the credit granting provisions of the following section "Credit for Subjects After Computerization of the CPA Examination".

### **Credit for Subjects After Computerization of the CPA Examination**

Upon implementation of the computer based CPA Examination, 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 (18) months from the actual date the candidate took that test section(s), 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, provided that:

- Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) is passed;
- Candidates cannot retake a failed test section(s) in the same examination window; and
- Candidates who do not pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period, and those test section(s) must be retaken.