

NEVADA STATE
Board of Accountancy

**CPA EXAMINATION
APPLICATION PACKET**

EXAMINATION INFORMATION & INSTRUCTIONS

EXAM SCHEDULE & DEADLINE DATES

The application and information must be postmarked by the following deadline dates.

EXAM	APPLICATION DEADLINE	TRANSCRIPT DEADLINE
May 7 & 8, 2003	March 1, 2003	April 1, 2003
November 5 & 6, 2003	September 1, 2003	October 1, 2003

APPLICATION

Complete the application in full that includes notarization. A notary public will verify your identity and notarize your signature. You will be required to present identification to the notary.

Attach (Staple) two (2) recent 2" x 2" photos to the application.

Passport photos, snapshots and computer generated are acceptable; photocopies of pictures are not acceptable.

FEES

Application Fees

Checks Made Payable to the Nevada State Board of Accountancy

\$250 All 4 Parts

\$85 Per Part for Conditioned Candidates

IF YOU ARE PLANNING TO SIT IN ANOTHER STATE AS A NEVADA CANDIDATE, PLEASE CONTACT THE BOARD OFFICE BEFORE SENDING YOUR APPLICATION TO DETERMINE THE REQUIREMENTS AND ADDITIONAL FEES OF THAT STATE.

CANCELLATION REFUND POLICY

- Cancel by April 1st for the May Exam
- Cancel by October 1st for the November Exam

In the event of cancellation by the above dates, the Board office will retain a \$25 administrative processing fee. If cancellation is received after the above dates, the entire application fee is non-refundable.

The applicant is advised that the Nevada State Board of Accountancy's liability for the conduct of the examination and loss of any examination papers is limited to a refund of application fees paid.

If you have a disability and may require special accommodations in taking the exam, please notify the Board office by the application deadline.

INFORMATION CONTINUED ON BACK PAGE OF APPLICATION



200 South Virginia Street, Suite 670
Reno, NV 89501
(775) 786-0231

Exam Information

Application For CPA Examination

Check which month you wish to take the exam:

November May

Check which location you wish to take the exam:

Las Vegas Reno
 Out of State (Specify State)_____

Biographical Information

Last Name First Name Middle Name

List all other previous names or indicate NONE

Social Security Number Date of Birth Place of Birth

Mailing Address

Street or P.O. Box

City State Zip Code

Telephone Fax

Employer Address

Employer Name

Street or P.O. Box

City State Zip Code

Telephone Fax

Examination History

Have you sat for the CPA Exam Before? YES NO

If YES, date of last exam ___/___/___ Location of last sitting _____

Circle subjects you need to complete: ALL LPR AUDIT ARE FARE

Fees
\$250 All Parts
\$85 Per Part

Received Check No. Amount

Education

ALL APPLICANTS EXCEPT CONDITIONED CANDIDATES MUST COMPLETE THE 150 HOUR EDUCATION CHECKLIST

Have you conditioned the exam by passing at least 2 parts and receiving a minimum grade of 50 on the remaining unpassed parts prior to January 1, 2001?

YES _____ NO _____

Total Number of Semester Hours Completed _____

List all College/University transcripts used to satisfy education requirement:

College/University _____

Degree _____ Date Graduated ___/___/___

College/University _____

Degree _____ Date Graduated ___/___/___

College/University _____

Degree _____ Date Graduated ___/___/___

Criminal History Questions

Have you ever been convicted of any crime other than minor traffic violations?

YES _____ NO _____

Have you ever had a professional or vocational license suspended or revoked?

YES _____ NO _____

If you answered YES to the above questions, attach relevant documents or detailed statements indicating resolution of the violation.

Photographs
2 Recent Photos
No Photocopies

STAPLE 2" X 2"
PHOTOGRAPH
HERE

STAPLE 2" X 2"
PHOTOGRAPH
HERE

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 which is accredited or recognized by the board, **OR** you have conditioned the exam by passing 2 parts and failing 2 parts with 50 or greater before January 1, 2001, then you **DO NOT** need to list courses/institutions or complete the following. **Check here if this applies to you _____**

You **DO NOT** need to fill out the checklist if you have received prior education approval from the board office.

Please list the courses you have taken that meet the subject requirements in each area.

A. 30 Semester or 45 Quarter 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 or 4.5 Quarter hours in Business Law.

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

C. 24 Semester or 36 Quarter 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

TOTAL COMBINED SEMESTER HOURS = _____

Affidavit

I, _____, applicant, do state, affirm, and depose 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. In consideration for the services rendered by the Nevada State Board of Accountancy, 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.

Applicants Signature

Date

Notarization

State/Province or Country of: _____

County of: _____

I certify that on the date set forth below, the individual named above did appear personally before me and that I did identify this applicant. The statements on this document are subscribed and sworn to before me by the applicant on this _____ day of _____, _____.

Notary Public Signature: _____

My Commission Expires: _____

EDUCATION REQUIREMENT

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, **OR** you have conditioned the exam by passing 2 parts and failing 2 parts with 50 or greater prior to January 1, 2001, then you **DO NOT** need to list each specific course or complete the checklist. You **DO NOT** need to fill out the checklist if you have received prior education approval from the board office.

College transcripts must be ordered by the candidate to be sent to the Nevada State Board of Accountancy directly from the institutions. **IT IS THE RESPONSIBILITY OF THE CANDIDATE TO ASSURE TRANSCRIPTS ARE RECEIVED BY THE DEADLINE DATE.**

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 or 45 quarter 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 or 4.5 quarter hours of Business Law

24 semester hours or 36 quarter 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 that 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.accountancy.state.nv.us.