

**UNIFORM CPA EXAMINATION APPLICATION INSTRUCTIONS (Initial Applicants)**

- A. All applicants applying for the computer-based Uniform CPA Examination (Examination) for the **first time** must complete this initial application. After an individual has applied for and sat for at least one section of the computer-based Examination, he or she may complete a re-exam application to sit for the Examination. All initial applicants shall pay, with this application, the \$230.00 administrative fee **and** the section fee for each section for which he or she is applying. Any application received without proper payment will not be considered and will be returned to the applicant. Fees for the Examination are shown below.
- B. Please type or legibly print all responses in blue or black ink only. All questions must be answered for the application to be considered complete. Incomplete applications will not be considered and will be returned to the applicant.
- C. When completing Question 3, the name must **exactly** match the name on the primary photo id to be used for admittance to the Prometric Testing Center. If your name has changed (marriage, divorce, etc.) since you attended college and the name on your transcript does not match the name on your application, you must provide a photocopy of the official document which authorizes the name change.
- D. Provide two identical copies of a **recent** (taken within the past six months) passport-type black and white or color photograph of you alone. The photographs must be 2" x 2" and your face (from the bottom of your chin to the top of your head, including hair) should comprise between 1" and 1 3/8" of the total size. Photographs must be of passport quality. Snapshots, vending machine photos, digital photos, or previously laminated photos will not be accepted. Please print your name on the back of each photograph; photographs will not be returned.
- E. The Board's preferred method of contacting applicants is e-mail (Question 6). If you do not have an e-mail address, you must provide the Board with at least one other form of contact, such as a mailing address or fax number.
- F. Applicants for the Examination are not required to sit for all four sections in one sitting nor are applicants required to sit for all unpassed sections in one sitting; you may chose to sit for one, two, three, or four sections (Question 7). If your application to sit for the Examination is approved, you will receive a Notice to Schedule (NTS) from the Board. The NTS is valid for six months from the date of issue and you must schedule and sit for the Exam section(s) you indicated on your application. All fees and costs paid with an approved application for the Examination are **non-refundable** and cannot be used toward a future Examination application.
- G. All attachments in the Pertinent Data section (Question 8) and Education section (Question 9) must accompany the application when it is submitted to the Board. Applications that do not include the necessary attachments when submitted will be deemed incomplete and will be returned to the applicant.
- H. Official transcripts (Question 9) must a) bear the signature of the Registrar and the official school seal; b) state the graduation date and degree awarded (if you have graduated); and c) specify all accounting courses completed and credit hours earned toward the Board's concentration in accounting requirement. Photocopies of transcripts will not be accepted.
- I. All applicants, regardless of the number of Examination sections for which you are sitting, shall pay an initial administrative fee of \$230.00. You must submit the administrative fee **and** the section fee for each section for which you are applying with this application. Fees for the Examination are shown below.

Administrative Fee	\$230.00	\$230.00
Auditing & Attestation (AUDIT)	\$190.35	
Financial Accounting & Reporting (FAR)	\$190.35	
Regulation (REG)	\$171.25	
Business Environments & Concepts (BEC)	\$171.25	
<b>TOTAL FEES TO BE SUBMITTED WITH APPLICATION</b>		

- J. Make checks payable to: State Board of CPA Examiners. Fees may be paid by VISA or MasterCard (use enclosed authorization slip). If a check or credit card does not clear the issuing financial institution, the application will be deemed incomplete, returned to the applicant, and the Notice to Schedule (NTS), if issued, will be cancelled. A \$25.00 processing fee will be charged for any check which does not clear the issuing financial institution.
- K. Moral character references must have sufficient knowledge of your moral character. Generally, moral character references should have known you for at least one year. All information lines must be completed. Persons related by blood or marriage to the applicant cannot sign the certificate of moral character.

- L. If you have a disability or handicap and wish to request special accommodations, you must contact the Board to obtain the proper forms to be submitted with your application.
- M. All inquiries regarding your application should be sent by email to **phyllise@nccpaboard.gov**.
- N. Keep these instructions and a copy of your completed application for your records. Mail your completed application to:

**Exam Application  
NC State Board of CPA Examiners  
PO Box 12827  
Raleigh, NC 27605-2827**

#### **APPLICATION CHECKLIST**

**Please review your application and all attachments for completeness before submitting your application to the Board.**

Did you complete the application using blue or black ink?

Did you answer all questions?

Did you enclose the correct fees?

Did you make your check payable to the State Board of CPA Examiners?

Did you enclose two identical copies of a recent passport-type photograph with your name printed on the back?

Did you enclose official transcript(s), if required?

Did you enclose proof of resident alien status or notarized affidavit of intention to become a US citizen, if required?

Did you obtain three (3) moral character references?

Did you sign and date the application?

Did you keep a photocopy of the completed application for your records?

**NOTE:** Please allow at least 10-15 business days for your application to be processed and an NTS to be generated by NASBA.

**Visit the Board's website, [www.nccpaboard.gov](http://www.nccpaboard.gov), for additional Exam information.**



**10. UNIFORM CPA EXAMINATION CERTIFICATE OF MORAL CHARACTER**

Please read carefully before signing this form. This form is not to be signed by persons related, by blood or marriage, to the applicant. Suggested references include, but are not restricted to the following groups: instructors, employers, co-workers, clergy, public officials, and neighbors. Persons signing this certificate are expected to know the applicant for a period of time sufficient to make an evaluation of his or her moral character and to be familiar with the applicant's lifestyle outside the workplace or classroom. Persons signing this certificate should do so only after careful consideration and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

The applicant has affirmed to me that (1) the accompanying application was completed by the applicant prior to my signing this statement, and (2) all matters concerning his or her moral character have been made known to me. I have reviewed this completed application and believe it fully discloses all information necessary to properly evaluate this application.

I, the undersigned, certify that I am personally acquainted with the applicant and that the applicant is of good moral character (*i.e.*, has a personal history of honesty, fairness, and respect for the rights of others and for the laws of the State of North Carolina and this nation); that he or she would be entirely worthy of the trust reposed in him or her by the State of North Carolina and the public as a CPA and that, in my opinion, conscientiously observes the high professional responsibilities of a CPA. I further certify that to the best of my knowledge, he or she has never been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense excluding non-criminal traffic infractions, or declared by any court of competent jurisdiction to have committed any fraud; or if I have any reservations about the applicant's moral character, I agree to send a letter outlining my opinions concerning these matters to the North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

Printed Name _____	Relationship to Applicant (employer, friend, etc.) _____
Address _____	Years Known Applicant _____
City _____ State _____ ZIP _____	Telephone Number _____
Employer _____	Signature _____ Date _____

Printed Name _____	Relationship to Applicant (employer, friend, etc.) _____
Address _____	Years Known Applicant _____
City _____ State _____ ZIP _____	Telephone Number _____
Employer _____	Signature _____ Date _____

Printed Name _____	Relationship to Applicant (employer, friend, etc.) _____
Address _____	Years Known Applicant _____
City _____ State _____ ZIP _____	Telephone Number _____
Employer _____	Signature _____ Date _____

**11. POLICY ON CHEATING**

Any individual found to have engaged in conduct which subverts, or attempts to subvert, the Uniform CPA Examination process may, at the discretion of the North Carolina State Board of CPA Examiners, have his or her scores on the Examination withheld and/or declared invalid, be disqualified from holding the CPA certification, and may be subject to the imposition of other appropriate sanctions. Conduct which subverts or attempts to subvert the Uniform CPA Examination process includes, but is not limited to: (1) conduct which violates the standard of the test administration, such as communicating with any other examinee during the administration of the Uniform CPA Examination; copying answers from another examinee or permitting one's answers to be copied by another examinee during the administration of the Examination; having in one's possession, during the administration of the Examination, any books, notes, written or printed material, or data of any other kind, other than the distributed Examination materials; and failure to cooperate with testing officials, and (2) conduct which violates the credentialing process, such as falsifying or misrepresenting educational credentials or other information required for admission to the Examination; impersonating an examinee; or having an impersonator take the Examination on another's behalf.

**12. AFFIDAVIT OF APPLICANT**

I have read North Carolina General Statute (NCGS) 93 and Title 21 North Carolina Administrative Code, Subchapter 08F (21 NCAC 08F) and do understand the State law and the rules of the Board applicable to the Uniform CPA Examination. Except as stated in a letter attached to this application, I meet all of the requirements to apply for this Examination. This completed application and all required attachments have been shown to and read by all persons who are attesting to my eligibility to take this Examination. I declare under the penalties of perjury that the information and statements made in this application are, to the best of my knowledge, true, correct, and complete. I understand that the contents of this application, including all attachments, as well as any disciplinary action or Consent Order, regarding me may be subject to the North Carolina Public Records Act. I understand by applying to sit for this Examination I am waiving any claim of confidentiality or privacy regarding disclosure of such public records.

I understand that the Examination is the property of the North Carolina State Board of CPA Examiners and that I will not remove any Examination materials, notes, or any other unauthorized materials from the examination room. I agree to keep confidential and will not disclose in any manner whatsoever any information concerning the questions or content of the Uniform CPA Examination as a result of taking the Examination. I understand that failure to comply may result in invalidation of my grades, disqualification from future Examinations, and possible civil and criminal penalties. Furthermore, I agree that in the event my Examination is lost, any claim I may have against the North Carolina State Board of CPA Examiners will be limited to the Examination fees and costs paid by me. I have read this application and do understand it and the policies of the North Carolina State Board of CPA Examiners. All fees and costs paid with an application for the Uniform CPA Examination are non-refundable and cannot be used toward a future Uniform CPA Examination application. I agree to comply with all written rules and instructions pertaining to the administration of the Uniform CPA Examination, including the policy on cheating, which is printed above. I further authorize the North Carolina State Board of CPA Examiners to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries.

**Printed Name:** \_\_\_\_\_ **Signature:** \_\_\_\_\_  
**Date:** \_\_\_\_\_

**CREDIT CARD PAYMENT**

**Credit card payment cannot be processed unless all fields below are complete.**

\_\_\_\_\_ MasterCard                      \_\_\_\_\_ VISA                      Amount \$ \_\_\_\_\_

Account Number \_\_\_\_\_

Card Security Code \_\_\_\_\_                      Expiration Date \_\_\_\_\_  
(located on back of card in/near signature box)                      (Month/Year)

Exact Name on Card \_\_\_\_\_

Billing Address for Card \_\_\_\_\_  
Street Address/PO Box                      City/State/Zip Code

Signature \_\_\_\_\_                      Date \_\_\_\_\_

**FOR BOARD USE: AUTHORIZATION CODE \_\_\_\_\_**