

**IDAHO STATE BOARD OF ACCOUNTANCY**  
**Idaho Division of Occupational and Professional Licenses**  
11341 W. Chinden Blvd., Bldg. #4, Boise ID 83714 or  
PO Box 83720, Boise Idaho 83720-0063  
Phone: (208)-334-3233 Website: <https://dopl.idaho.gov>  
E-mail: [isba@dopl.idaho.gov](mailto:isba@dopl.idaho.gov)

**INFORMATION FOR INITIAL APPLICANTS UNIFORM CPA EXAMINATION**

INITIAL applications to be completed by applicants who:

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

Applicants who have previously applied for or taken the examination in other jurisdictions must complete an initial application form. Applicants in this category must arrange for the transfer of their scores and/or information from the original jurisdiction to the Idaho State Board of Accountancy. These scores may be accepted by the Idaho Board in lieu of examination of subjects passed, provided the state has standards and requirements at least equivalent to the requirements of the Idaho State Board of Accountancy. An "Authorization for Interstate Exchange of Examination and Licensure Information" form needs to be completed and sent to us from the other state. The form is available from our website at: [www.isba.idaho.gov](http://www.isba.idaho.gov).

**ELIGIBILITY FOR EXAMINATION**

First-time (and transfer) applicants must:

- Be eighteen (18) years of age or older;
- Be a resident of Idaho, have been a resident, or intend to immediately become a resident of the State of Idaho with the intention of remaining;
- Have good moral character, and
- Have completed a Baccalaureate Degree with 30 or more semester hours in business administration subjects, of which at least 20 semester hours shall be in the study of accounting subjects. If you have a combination of semester credits and quarter hours, you can convert the quarter hours to semester credits by multiplying the quarter hours by 2 and then dividing by 3.

**Additional education requirements exist for licensure. More information can be found on our website or by contacting the Board office.**

**MATERIALS TO BE SUBMITTED**

First-time (and transfer) applicants must submit to the Idaho State Board of Accountancy:

- (1) Completed and signed initial application with a 2"x2" photograph attached;
- (2) \$100 fee payable to the Idaho State Board of Accountancy;
- (3) Official transcript (or foreign evaluation) sent directly to the Board office from each academic institution at which credit toward the educational requirement was earned.
- (4) Transfer candidates must complete an "Authorization for Interstate Exchange of Examination and Licensure Information" form available on our website at [www.isba.idaho.gov](http://www.isba.idaho.gov) or you can receive a form by contacting the Board office.

**EVIDENCE OF QUALIFICATIONS**

Candidates must have completed the educational requirements at the time the application is filed. Candidates must request official transcripts of all college work be sent directly from the college or university to the Board office. Transcripts received with the application or marked "issued to student" and without the official seal will not be accepted. All transcripts must contain a signature of the Registrar or some other official representative of the institution. Transcripts must be received before authorization to take the examination is given.

**All applicants who submit an application dated 12/1/2015 or later, who have attended or graduated from a foreign school will be required to have a professional evaluation from NIES (NASBA International Evaluation Services) of their foreign transcript/s. The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects. It is the applicant's responsibility to ensure the timely submission of the evaluation.**

**ATTENTION MEMBERS AND SPOUSES OF MEMBERS OF THE ARMED SERVICES**

If you are a member of the armed forces, an honorably discharged veteran or the spouse of an active member or veteran of the military, you are entitled to certain benefits because of your service. Those benefits may include expedited processing of your application, the waiver of application and renewal fees and credit for military training that is relevant to the occupational license/registration for which you are applying. For a full explanation of eligibility and a comprehensive description of benefits available, see Idaho Code §§ 67-9401-9407 and Idaho Code § 67-2602A.

## CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Candidates must provide written documentation from an appropriate health care professional supporting the accommodation you request. And submit a completed Modification form which can be found on our website. The modification form must be completed and submitted every time you apply for an examination in which you require special modifications. Upon receipt of your requested accommodations, they will be considered, and you will be notified in writing of the Board's decision. The Board will not pay any cost you incur in obtaining the required diagnosis and recommendation. However, the Board will pay for any reasonable accommodations that are provided.

## APPLICATION FEES

The Idaho State Board of Accountancy requires all initial candidates to pay a \$100 application fee payable to the Idaho State Board of Accountancy. **This fee will not be refunded.** Include this fee when submitting your application. **DO NOT submit the \$20 fee for the Bureau of Criminal Identification background check, the Board covers that fee.**

## AND

The National Association of State Boards of Accountancy (NASBA) requires additional testing fee/s. Their fee information is located on our web site. **DO NOT SEND THIS FEE TO THE BOARD OFFICE.** You will be billed by NASBA for this fee after the Idaho State Board of Accountancy has issued your Authorization to Test. **You will be billed for ALL sections you apply for and you will have six months from the date NASBA receives your payment to complete ALL of the sections.** Testing fees are **NOT** refundable. There is no provision for withdrawing from the examination.

## AUTHORIZATION TO TEST/NOTICE TO SCHEDULE

Once your eligibility to take the exam is determined, the Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed by NASBA for all sections selected. Fees must be paid to NASBA within 90 days. 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. Once you receive the NTS, candidates are required to contact Prometric to set up the test date and time. For a list of the Prometric Testing Centers visit: [www.prometric.com](http://www.prometric.com). It is strongly recommended to schedule 45 days before the desired test date. The Idaho State Board of Accountancy does not control space availability or locale of the testing centers. **Only apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you apply for, and issue an NTS for those sections after full payment. The 6 month period begins the day NASBA receives your payment for the exam/s.** If a candidate requires rescheduling to take the CPA examination, the candidate must contact Prometric. An eligible candidate has 6 months from the date of the NTS, to schedule and sit for the exam. Candidates should plan to report to their assigned examination site 30 minutes before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice to Schedule (NTS).

## EXAMINATION SECTIONS

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4 hours
Financial Accounting and Reporting	4 hours
Regulation	4 hours
Business Environment and Concepts	4 hours

## NON-DISCLOSED EXAMINATION

The Uniform CPA Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.

## CREDIT FOR SUBJECTS

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:

- a. 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 passed is taken;
- b. 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 that test section/s must be retaken.

## NAME OR ADDRESS CHANGE

Any name or address change must be reported in writing to the Idaho State Board of Accountancy. Name changes must be accompanied by supporting documentation.

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 PO Box 83720, Boise Idaho 83720-0063  
 Phone: (208)-334-3233 Website: <https://dopl.idaho.gov>  
 E-mail: [isba@dopl.idaho.gov](mailto:isba@dopl.idaho.gov)

For Office Use Only	
Batch	_____
PMT Sequence #	_____
Date	_____
Check #	_____
Amount	_____
Applicant #	_____
Sequence #	_____

**INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION**

FEE SCHEDULE: \$100 (First-time and Transfer applicants) Make check or money order payable to the Idaho State Board of Accountancy. **Fees will not be refunded or transferred to future examinations.** The name on your application must match the name on your ID.

SSN (LAST 4 DIGITS ONLY): \_\_\_\_\_

First Name \_\_\_\_\_ Middle Name \_\_\_\_\_ Last Name \_\_\_\_\_ Suffix \_\_\_\_\_

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

Mother's Maiden Name \_\_\_\_\_ Your Maiden Name/Previous Last Name \_\_\_\_\_

Sex \_\_\_\_\_ Height \_\_\_\_\_ Weight \_\_\_\_\_ Eye color \_\_\_\_\_ Hair Color \_\_\_\_\_

Home Phone \_\_\_\_\_ Cell Phone \_\_\_\_\_ Work Phone \_\_\_\_\_ Email address \_\_\_\_\_

**Mailing Address** \_\_\_\_\_ Alternate Address \_\_\_\_\_

In Care of: \_\_\_\_\_ In Care of: \_\_\_\_\_

Street 1: \_\_\_\_\_ Street 1: \_\_\_\_\_

Street 2: \_\_\_\_\_ Street 2: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_

**ONLY APPLY** for sections you anticipate taking **during a 6 month period**. NASBA will bill you for **all** sections that you request on this form and issue an NTS for those sections **after full payment**. The 6 month period begins the day NASBA receives your payment for the exam/s.

Provide a 2" x 2" passport style photo taken within the last three months, showing your head and shoulders.

**PLEASE DO NOT STAPLE**

**SELECT SUBJECTS TO BE TAKEN**

- AUD - Auditing and Attestation
- BEC - Business Environment & Concepts
- FAR - Financial Accounting & Reporting
- REG - Regulation

**NASBA will send your payment coupon and Notice to Schedule to your e-mail address.**

Yes  No Are you or your spouse an active member or honorably discharged veteran of the United States armed services? If yes, please attach a copy of your DD-214.

Yes  No Are you a resident of the State of Idaho? If yes, at what address and for what period of time have you resided in the State of Idaho? Address: \_\_\_\_\_ Period of Time: \_\_\_\_\_

(If you intend to immediately become a resident, please enclose sufficient evidence of this intent. (Job, etc.)

Yes  No Is this the first time you are applying for the Uniform CPA Examination in Idaho? If NO, indicate the most recent date on which you took the examination \_\_\_\_\_(Month/Year)

Yes  No Have you ever applied for the Uniform CPA Examination in another state? \_\_\_\_\_(Month/Year)

Yes  No Are you transferring credit from that state?

If credit is being transferred to Idaho, information must be submitted to Idaho by the state board from which the transfer is requested. The form is on our web site at [www.isba.idaho.gov](http://www.isba.idaho.gov).

**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 (including withheld judgments) 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 previously passed the Uniform CPA Examination? If YES, what state? \_\_\_\_\_

Yes  No Have you ever held a CPA Certificate and/or license? If YES, what state? \_\_\_\_\_

**EDUCATION:** **Candidates must have completed the educational requirements before applying.** Transcripts must be received before authorization to take the examination is given. Candidates must request official transcripts be sent directly from the college or university to the Board office.

INSTITUTION NAME	GRADUATION DATE	DEGREE TYPE	ACCOUNTING CREDITS	BUSINESS CREDITS	TOTAL CREDITS

**Candidates with Disabilities:** The Idaho State Board of Accountancy complies with the Americans with Disabilities Act. Candidates who require modifications in the examination administration because of a disability should submit their request on a form provided by the Board. To obtain the appropriate form, download the form from our website at: [www.isba.idaho.gov](http://www.isba.idaho.gov) or contact the Board office at (208) 334-2490. The Idaho State Board of Accountancy will review all requests for modifications. To ensure equal opportunity for all qualified persons, the Board will make reasonable accommodations for candidates having disabilities that might affect their taking the CPA Exam. The Board will not pay any cost you incur in obtaining the required diagnosis and recommendation.

**Applicant Signature:** I certify to the truth and accuracy of all statements, answers, and representations made in the foregoing application and in any supplementary statements. I have read and understand the Information For Initial Applicants. I understand that information provided on this application will be provided to NASBA as part of the overall administration of the National Uniform CPA Examination.

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

**MAIL:** completed application, payment, and materials to one of the addresses listed at the top of this application form.