

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

This application is to be used for Idaho re-exam applicants only. Re-exam applications must be completed by applicants who at their most recent sitting, took the Uniform CPA Examination as a candidate of Idaho. Applicants who have previously taken the examination for other jurisdictions must complete an "Initial Application" form.

APPLICATION FEES

The Idaho State Board of Accountancy requires all re-exam candidates to pay a \$50 application fee payable to the Idaho State Board of Accountancy. This fee is not refundable.

The National Association of State Boards of Accountancy (NASBA) requires additional testing fee/s. Their fee information is located on our website. You will be billed by NASBA for this fee after the Idaho State Board of Accountancy has issued your Authorization to Test. **Testing fees are NOT refundable. There is no provision for withdrawing from the examination.**

MATERIALS TO BE SUBMITTED

- (1) Completed and signed re-exam application
- (2) \$50 fee payable to the Idaho State Board of Accountancy

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.

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 each exam fee which 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. Utilizing the NTS, candidates are required to contact Prometric for site location/s and test times. For a list of the Prometric Testing Centers in Idaho, visit their website at www.prometric.com. The Idaho State Board of Accountancy does not control space availability or locale of the testing centers.

You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate on your application, and issue an NTS for those sections after full payment. If you apply for sections you have attended that have not been scored, they will be deleted from your application.

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.

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

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).

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 cannot re-apply or retake a test section/s unit they receive the score; and
- c. 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.

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.

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

APPLICATION FOR RE-EXAM

\$50.00 fee, make check or money order payable to the Idaho State Board of Accountancy. Mail application to one of the addresses above.

Fee will not be refunded or transferred to future examinations.

Only apply for sections you anticipate taking during a 6 month period. NASBA will bill you for ALL sections that you indicate below and issue an NTS for those sections after full payment for ALL sections has been received. **DO NOT** apply for sections that you currently have an open NTS for or that you have attended and have not been scored or that you currently have credit for as they will be deleted from your application.

NAME: Must exactly match the name on your ID. **Mailing address and telephone:** This should be the address and phone number at which you can be reached until examination scores are reported. Send any change in writing to the Idaho State Board of Accountancy. NASBA will send your Payment Coupon and Notice to Schedule to your e-mail address.

SSN: (Last 4 digits only): _____

First Name	Middle Name	Last Name	Suffix
_____	_____	_____	_____

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:
_____	_____

SELECT SUBJECTS TO BE TAKEN

- | | |
|--|---|
| <input type="checkbox"/> Auditing and Attestation (Audit) | <input type="checkbox"/> Financial Accounting & Reporting (FAR) |
| <input type="checkbox"/> Business Environment & Concepts (BEC) | <input type="checkbox"/> Regulation (REG) |

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 **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.

CANDIDATES WITH DISABILITIES: Idaho State Board of Accountancy complies with the Americans with Disabilities Act. An official request must be submitted to the Board by any candidate requesting examination administration modifications. To obtain the appropriate form, please contact the Board office at (208) 334-2490 or download the form at www.isba.idaho.gov.

APPLICANT SIGNATURE: I certify to the truth and accuracy of this application. I have read and understand the Information For Re-Exam Applicants. I understand my information will be provided to NASBA for administration of the Uniform CPA Examination.

Signature _____ Date _____