

**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)**

**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. 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 accommodation, 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 accommodation that are provided.

#### **AUTHORIZATION TO TEST/NOTICE TO SCHEDULE**

Once you are approved to take the exam, the Board will send an Authorization to Test (ATT) to the National Candidate Database (NCO) 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](http://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**

##### **Core Sections**

*(must pass all 3 sections below)*

AUD - Auditing and Attestation  
FAR - Financial Accounting and Reporting  
REG - Regulation

##### **Discipline Sections**

*(must pass 1 of the 3 sections below)*

BAR - Business Analysis and Reporting  
ISC - Information System and Controls  
TCP - Tax Compliance and Planning

Candidates should plan to report to their assigned examination site 30 minutes before the start of each scheduled session. Detailed instructions concerning scheduling the 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 of notification of passing score result, 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 four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the actual date of notification of passing score result; they must pass all 3 core sections and 1 discipline section.
- b. Candidates cannot re-apply or retake a test section/s unit until the scores has been released by NASBA; 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.

**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)**

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 the address above. Fee will not be refunded or transferred to future examinations.

**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.

Social Security Number: \_\_\_\_\_

First	Middle	Last	Suffix
_____	_____	_____	_____

Home Phone	Cell Phone	Work Phone	Email Address
_____	_____	_____	_____

**Mailing Address**

**Alternate Address**

In Care of: \_\_\_\_\_  
 Street 1: \_\_\_\_\_  
 Street 2: \_\_\_\_\_  
 City, State, Zip: \_\_\_\_\_

In Care of: \_\_\_\_\_  
 Street 1: \_\_\_\_\_  
 Street 2: \_\_\_\_\_  
 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.

**\*\*Please note, you cannot submit a re-exam application for an exam section in which the score has not been released by NASBA.\*\***

Select Subjects to Be Taken. Must pass four sections. All three core sections and one discipline section.

**CORE SECTIONS**

\_\_\_\_\_ AUD: Auditing and Attestation  
 \_\_\_\_\_ FAR: Auditing and Attestation  
 \_\_\_\_\_ REG: Regulation

**DISCIPLINE SECTIONS**

\_\_\_\_\_ BAR: Business Analysis and Reporting  
 \_\_\_\_\_ ISC: Information System Control  
 \_\_\_\_\_ TCP: Tax Compliance and Planning

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.

Yes  No

**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) 334-3233 or download the form at <https://dopl.idaho.gov/boa/>.

**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: \_\_\_\_\_