

OREGON BOARD OF ACCOUNTANCY
<http://oregon.gov/BOA/>
Instructions for CPA Examination Application

- A. APPLICATION:** Candidates must complete an application and information release form. The release form is only required once. Only sign up for exam sections that you will be able to pay for and take within the **six month period**.
- B. FEES:** All candidates are required to pay an **application fee** to the Oregon Board of Accountancy and an **examination fee** to NASBA. The schedule below summarizes the examination fee for each section of the CPA exam. Once the Board issues the ATT, within approximately 10 days, NASBA will send a payment coupon for the exam sections the candidate is authorized to take. **DO NOT SEND PAYMENT OF NASBA EXAM FEES TO THE OREGON BOARD OF ACCOUNTANCY.** Examination fees are paid to NASBA. The application fee for new candidates is \$100 and \$50 for returning Oregon candidates. The application fee must be submitted to the Board of Accountancy at the time of application. The Board accepts certified check, cashiers check, money order, personal check or credit card (Visa or MasterCard). **APPLICATION FEES ARE NOT REFUNDABLE** and may not be applied to another examination if you withdraw, fail to report for the examination, or you do not qualify for the exam. **DO NOT SEND CASH.** Your cancelled check or your credit card statement is your receipt. Authorization for credit card payment must include the account number, date of expiration, amount to be charged, and your signature. Checks must be made payable to the Oregon Board of Accountancy. **IF APPLYING FROM OVERSEAS, THE APPLICATION FEE MUST BE PAID BY INTERNATIONAL MONEY ORDER, CASHIERS CHECK, OR VISA / MASTERCARD.**

<u>EXAMINATION SECTIONS</u>	<u>EXAM FEE</u>	<u>LENGTH</u>
Audit & Attestation (AUD)	\$230.28	4.5 hours
Business Environment & Concepts (BEC)	\$180.95	2.5 hours
Financial Accounting & Reporting (FAR)	\$218.15	4.0 hours
Regulation (REG)	\$193.35	3.0 hours

- C. PHOTOGRAPH:** You must furnish one 2" x 2" "passport style" photograph of yourself as you will appear for the exam, even if you sat previously for the exam as an Oregon candidate. Glue one photo in the space provided in the notary section of the application. The photo must be taken no more than **THREE** months before the date of your application and show only your head and shoulders. Photo machine photographs or passport identification photos in color or in black and white are acceptable. Photocopies, or proofs of photos are not acceptable.
- D. TRANSCRIPTS:** First time candidates and transfer candidates must submit copies of all transcripts or foreign evaluations. Transcripts are not needed if you sat as an Oregon candidate previously. All transcripts must be sent to the Board office **directly** from the college or university. All transcripts submitted must be signed by the registrar or another official representative of the institution. Transcripts that are received with the exam application or that are marked "issued to student" or without the official seal **WILL NOT BE ACCEPTED.**

It is the applicant's responsibility to request the college or university to forward official copies of all transcripts to the Oregon Board of Accountancy.

- E. FOREIGN EVALUATIONS:** All foreign credentials must be evaluated by a Board approved evaluator. A list of approved foreign evaluators is available by visiting www.naces.org. Candidates should ask for a course-by-course evaluation.
- F. NOTIFICATION OF YOUR ACCEPTANCE:** Allow 1-2 weeks for processing the exam application. After eligibility to take the examination is determined, the Board will send an Authorization to Test (ATT) to the National Candidate Database (NCD) at NASBA and to the candidate. This notice will be sent to the preference listed on the application. NASBA will issue a Notice to Schedule (NTS) to eligible candidates upon payment of appropriate examination fees. The NTS is sent to candidates by the method of notification indicated on the application. Once the NTS has been received, candidates must contact Prometric to schedule each examination authorized. For a list of test centers, visit Prometric's website at www.prometric.com. The Oregon Board of Accountancy does not control space availability or location of the test centers.

The **ATT will expire ninety (90) days** after it is issued if the candidate **has not** paid the appropriate examination fees to NASBA to receive an NTS.

The corresponding NTS is valid for 6 months after receipt of the examination fees.

The **ATT** for a specified exam section will **expire** on any of the following events:

1. When the candidate schedules and takes the designated exam section(s);
2. When the candidate schedules a testing date for a designated exam section but fails to appear at the scheduled time;
3. When the candidate fails to schedule a designated exam section within the six-month period defined by the NTS; or
4. When the candidate fails to pay the examination fees to NASBA within 90 days of the date the ATT is issued.

An ATT may be suspended by the Board of Accountancy based on a report from NASBA that a problem related to the candidate is identified on the National Candidate Database, or for other good cause as determined by the Board.

To obtain a Notice to Schedule (NTS), the candidate must remit the CPA examination fee required for the CPA exam sections specified in the ATT to NASBA within ninety (90) days from the date the ATT is issued. Failure to remit the required examination fees and obtain the NTS will cause the ATT to expire, and the candidate must re-apply and submit a re-examination application fee to the Board to receive another ATT.

NTS: When the candidate receives an ATT from the Board, the candidate is required to:

1. Submit to NASBA payment of all examination fees related to testing of the CPA Exam sections authorized by the ATT;
2. Upon receipt of the NTS, contact an approved test center to schedule the time and place for testing of the exam sections authorized by the ATT.
3. The NTS remains valid for each exam section until the candidate schedules testing for that specific section, or for six months from the date the NTS was issued, whichever occurs first.
4. The NTS expires as to each individual exam section when the candidate schedules testing for that section, whether or not the candidate appears at the scheduled testing appointment.

Testing: A candidate may schedule testing at an approved testing center in Oregon or in another jurisdiction. A list of approved testing centers is on the Board of Accountancy website. Candidates must comply with the procedures and rules of the test center.

Re-examination. A Re-examination Application and payment of the appropriate fee to the Board of Accountancy is required:

1. To retake any exam section that the candidate does not pass;
2. To obtain an NTS for any exam section that the candidate failed to schedule during the six month period for which a previous NTS was issued;
3. To obtain an NTS for any exam section for which the candidate failed to obtain an NTS during the ninety (90) day period after the date the ATT was issued.

- G. ELIGIBILITY REQUIREMENTS:** If you fail to provide all supporting documents required to qualify for the exam you will be ineligible to sit for the exam. You must qualify under **one** of the eligibility requirements listed below.

EDUCATION REQUIREMENT FOR CERTIFIED PUBLIC ACCOUNTANT CERTIFICATE:

All eligibility requirements must be completed at the time of application.

Candidates who have completed all course requirements and been awarded a baccalaureate or higher degree shall provide official transcripts with the degree posted and proof that the candidate successfully completed all course requirements.

EXPERIENCE REQUIREMENT FOR PUBLIC ACCOUNTANT LICENSE: Candidates applying under the experience requirement are only eligible to apply for a Public Accountant License and permit, not a Certified Public Accountant certificate and permit. Proof of high school graduation (or equivalent) must be sent to the Board office directly from the school or an approved evaluator.

Candidates who were eligible under the experience requirement and took two sections of the CPA exam **BEFORE** January 1, 2002 are required to take and pass the following two sections of the computer based CPA exam: Audit and Attestation and Financial Accounting and Reporting.

Candidates who establish eligibility under the experience requirement **AFTER** January 1, 2002 are required to take and pass the following THREE sections of the CPA exam: Financial Accounting and Reporting (FAR), Regulation (REG) and Business Environment & Concepts (BEC).

- H. CANDIDATES WITH DISABILITIES:** In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain a form from the Board office. Candidates must complete and submit this form with every exam application for which special accommodations are requested. The completed forms must be returned to the Board office with all required documentation. To request special accommodations, contact Kimberly Bennett at 503.378.2268 or e-mail Kimberly.bennett@state.or.us.
- I. GRANDFATHERED CANDIDATES:** Candidates who are grandfathered under previous eligibility requirements are required to sit for at least two sections of the exam within each calendar year in order to maintain eligibility. Candidates who fail to meet this requirement will be required to apply under current requirements.
- J. EXAMINATION CREDIT:** Candidates may take the CPA exam sections individually and in any order. Candidates who pass any section will be granted credit for the section passed. The passing grade for each section is 75.

Credit for sections passed shall be valid for eighteen (18) months from the date the candidate took that section. The candidate must pass all four sections within the eighteen month period that begins with the date the first exam section was passed. Candidates who do not pass all four sections within the eighteen months will lose credit for those sections passed outside the 18-month period and must retake that section(s).

Candidates may not retake a failed section(s) within the same testing window.

DEFINITIONS

Authorization to Test (ATT): Issued by the Board of Accountancy to eligible exam candidates to authorize the candidate to test for specified sections of the CPA exam. The ATT may be issued for one or more CPA exam sections. Each ATT authorizes the candidate to take each CPA exam section designated in the ATT one time only. The ATT may become expired as to one exam section named in the ATT, and remain valid as to other specified exam sections. The candidate must submit a Re-examination Application and re-examination fee to the Board of Accountancy for any exam section that is expired under the ATT or to retake any section of the CPA Exam not passed.

Notice to Schedule (NTS): Issued by NASBA and enables the candidate to schedule testing at an examination test center. The NTS remains open until the candidate schedules testing or until six months have elapsed since the NTS was issued, whichever occurs first.

Testing Center: Computer testing facilities approved by the Board and listed on the Board and NASBA websites, at which candidates may take the CPA examination. Testing centers are located throughout the United States, Guam, Puerto Rico and the Virgin Islands.

Testing Opportunity: Each testing window is considered a testing opportunity. There are four testing opportunities per year. A candidate may test for a particular section only once per testing window. A candidate may not retake a failed test section(s) in the same testing window.

Testing Windows: A three-month period in which candidates have an opportunity to take the CPA exam. The testing window is comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered so that maintenance may be performed.