Oregon Board Of Accountancy

CPA EXAM APPLICATION INSTRUCTIONS

1 APPLICATION

Candidates sitting for the CPA examination for the first time must complete a CPA exam 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 within 90 days and take within the ***six month period***.

2 FEES

All candidates are required to pay an **application fee** to the Oregon Board of Accountancy and an **examination fee** to NASBA. The application fee for new candidates is $100. The application fee for returning Oregon candidates is $50. Once the Board issues the ATT, within approximately 3 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 is paid to Oregon Board of Accountancy. The application fee must be submitted to the Board of Accountancy at the time of application. The Board accepts check, cashiers check, money order, 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.**

EXAMINATION SECTIONS	LENGTH
Audit & Attestation (AUD)	4.5 hours
Business Environment & Concepts (BEC)	2.5 hours
Financial Accounting & Reporting (FAR)	4.0 hours
Regulation (REG)	3.0 hours

3 PHOTOGRAPH

You must furnish one 2” x 2” "passport style" photograph of yourself as you will appear for the exam, even if you previously sat 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. Photocopies, or proofs of photos are not acceptable.

4 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.

5 FOREIGN EVALUATIONS

801-010-0050

All foreign academic credentials submitted as evidence of eligibility for the CPA exam are required to be evaluated by NASBA International Evaluation Services (NIES). Candidates should ask for a course-by-course evaluation.

6 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 a 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.

6 NOTIFICATION OF YOUR ACCEPTANCE (CONTINUED)

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 for 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 a 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 a NTS for any exam section for which the candidate failed to obtain a NTS during the ninety (90) day period after the date the ATT was issued.

7 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. Certificate of Experience forms will be mailed to your employer to verify that you have been supervised by a qualified supervisor licensee for a least 2 years prior to the examination. Please note that the experience may not be used for licensure.

8 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 include a letter from the medical provider stating the disability and suggested accommodations, along with each examination application for which special accommodations are requested. The completed documents must be sent to the Board office with all required documentation. For further information, please contact Joel Parks at (503) 378-2262 or e-mail to joel.parks@oregon.gov.

9 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, unless the failing grade has been released.

10 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 Oregon 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. Information on international test sites can be found at http://nasba.org/international/international-exam/.

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.

Testing Windows: A 3-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.

OREGON BOARD OF ACCOUNTANCY

CPA EXAM APPLICATION

3218 Pringle Rd SE #110, Salem, OR 97302

Phone: 503-378-2262 ~ Fax: 503-378-3575 ~ E-Mail: joel.parks@oregon.gov ~ Website: www.oregon.gov/BOA

Check One: ☐ 1st Time Candidate in Oregon **($100)** ☐ Repeat Candidate in Oregon **($50)**

1 GENERAL INFORMATION

(Name must exactly match the name on your ID)

Full Name:	FIRST	MIDDLE	LAST
Previous Name(s):			
Work Address:	EMPLOYER NAME	EMPLOYER ADDRESS	
Home Address:			
E-Mail Address:		Phone:	
Fax:		Mail correspondence to:	Work ☐ Home ☐

Contact preference for ATT & NTS: Fax ☐ E-Mail ☐ Home Address ☐ Work Address ☐

2 EXAM SECTIONS

Check exam sections you are applying for. (NOTE: Sections applied for must be taken within **6 months**.)

(AUD) Audit & Attestation ☐	(BEC) Business Environment & Concepts ☐	(FAR) Financial Accounting & Reporting ☐	(REG) Regulation ☐

BOA USE ONLY

CLERK	DATE PROCESSED	SEQ#	BATCH #

3 EXPERIENCE (PAs ONLY)

(This section only required for Public Accountant (PA) examination)

Employer:			
Mailing Address:			
Contact Name:		E-Mail:	

4 ALL CANDIDATES MUST ANSWER THE FOLLOWING QUESTIONS

A) Have you ever applied to take the CPA exam in another state? If yes, indicate state(s): **Download Interstate Exchange of Exam Information Form*	YES* ☐	NO ☐
B) Have you ever been denied the privilege to sit for the CPA exam? *Date:* *State:*	YES ☐	NO ☐
C) Have you had any professional or vocational license suspended, revoked or restricted or been the subject of any regulator's investigation or action not previously reported to the Board? *If yes, attach an explanation, including state, date and type of license.*	YES ☐	NO ☐
D) Have you been arrested, charged with or convicted of a felony not previously reported to the Board. *If yes, contact the Board for a disposition form.*	YES ☐	NO ☐
E) Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation that you have not previously reported to the Board?	YES ☐	NO ☐
F) Are you ***currently*** under investigation or have action pending by another regulatory agency?	YES ☐	NO ☐
G) Do you have any pending expulsions or have you been expelled from a professional society?	YES ☐	NO ☐
H) Do you have a disability that will require special arrangements? *If yes, contact the Board office to discuss arrangements.*	YES ☐	NO ☐

5 PERSONAL INFORMATION FOR IDENTIFICATION PURPOSES REQUIRED

You must complete and return the *Candidate Authorization to Release Information Form* to the Board office. If not previously sent, the form must be sent with this application.

I consent to investigation by the Board into the statements made on this application, including a criminal record check. I certify to the truth and accuracy of all statements, answers and representations made on this application, including all supplementary statements.

I agree to keep confidential and not disclose in any manner whatsoever, in whole or in part, any information concerning the Uniform CPA examination questions or content that I acquire as a result of taking the examination. I acknowledge that this information is valuable property belonging to the AICPA that will be disclosed only to candidates who sit for the Uniform CPA examination.

An applicant's breach of these terms may result in the applicant being automatically disqualified or expelled from the examination, prohibited from sitting for the exam for a specified period, or subject to civil and criminal penalties. Any breach is an infringement of the AICPA copyright, which will entitle the AICPA to injunctive relief and subject the applicant to additional civil and criminal penalties, including but not limited to attorney's fees and monetary damages.

Further, I certify that the attached 2x2 photo is a true and correct representation of my image taken within three months of the date of this application.

Printed Name

Signature

Date

ATTACH 2 X 2 PHOTO HERE

PHOTOGRAPH MUST BE TAKEN

IN THE LAST 3 MONTHS

Misrepresentation or false statements on this application are cause for denial or revocation of license.

6 NOTARY CERTIFICATE

State of_____ County of_____

Signed before me this _____day of _____20_____, by:_____.
(Print Applicant Name)

Notary Public Signature

My Commission Expires

Be sure that the information on this application is exactly the same as it is on the identification that will be used for the CPA exam.

7 CREDIT/DEBIT CARD PAYMENT AUTHORIZATION FORM

~MUST ACCOMPANY FIRM REGISTRATION APPLICATION~

I authorize the Oregon Board of Accountancy to charge my credit/debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Name

Signature *Date*

$100—First-time candidate fee $50—Returning candidate fee
Section fees will be billed separately by NASBA

CARDHOLDER'S INFORMATION: (Please **PRINT** and provide **ALL** information.)

Charge Amount: VISA MasterCard Expiration Date:

Card Number:

Cardholder Name (as it appears on the card):

Cardholder Billing Address:

Street Address

City *State* *Zip Code* *Daytime Phone Number*

Cardholder's Signature *Date*

If paying by **Check,** make check payable to:
Oregon Board of Accountancy

MAIL TO:

Oregon Board of Accountancy
Unit 05
PO Box 4395
Portland, OR 972085-4395

If paying by **Credit Card,** you may mail or fax to:
Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem, OR 97302

DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.