



**IDAHO STATE BOARD OF ACCOUNTANCY
 INFORMATION FOR INITIAL APPLICANTS
 UNIFORM CPA EXAMINATION**

APPLICATION FORMS

This application is to be used for first-time (initial) applicants only. Be sure you have received the current form. INITIAL applications must 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 for 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 will be necessary. This form is available from our web site at: www.isba.idaho.gov.

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 at <http://www.isba.idaho.gov/hm/cpaexam.htm#TestingFees> **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 refunded.** There is no provision for withdrawing from the examination.

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 an official modification form from the Idaho State Board of Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to the Idaho State Board with all required documentation before scheduling.

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. **Fees 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 web site 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 below, 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.

EXAMINATION SECTIONS

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.0 hours
Financial Accounting and Reporting	4.0 hours
Regulation	4.0 hours
Business Environment and Concepts	4.0 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).

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 cannot retake a failed test section(s) in the same examination window; 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.

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) Criminal History Records Check form (included with this packet). Complete top portion. **The Board pays the processing fee.**
- (5) Transfer candidates must complete an "Authorization for Interstate Exchange of Examination and Licensure Information" form available on our web site at www.isba.idaho.gov or you can receive a form by contacting the Board office.

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.

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 (a form is provided.) This form is required to be signed and returned with your application. A criminal background check is processed with the Idaho Department of Law Enforcement; 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.

Please contact the Board office or our web site www.isba.idaho.gov for additional information.

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.

Idaho State Board of Accountancy
Attn: Sandy Bly
PO Box 83720
Boise ID 83720-0002
Phone: (208) 334-3584 Fax: (208) 334-2615
Web Site: isba.idaho.gov
sandy.bly@isba.idaho.gov

January 2018



IDAHO STATE BOARD OF ACCOUNTANCY
 PO Box 83720
 Boise ID 83720-0002
 Phone (208) 334-2490 Fax (208) 334-2615
 E-Mail: sandy.bly@isba.idaho.gov
 Web Site: www.isba.idaho.gov

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

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 Work Phone Cell Phone Fax

Mailing Address

Alternate Address

In Care of: _____
 Street1: _____
 Street 2: _____
 City, State, Zip: _____
 E-mail Address: _____

You will be billed by NASBA for ALL sections you apply for and must pay for ALL sections indicated before you will be given the NTS (Notice to Schedule) - you will have six months from the date NASBA receives your payment to complete the sections – testing is subject to seat availability. Any fees paid for sections not completed will be forfeited.

In this space, provide a 2" x 2" passport type photograph taken within the last three months, showing your head and shoulders only.
 PLEASE DO NOT STAPLE

SELECT SUBJECTS TO BE TAKEN:

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

How do you prefer NASBA send your payment coupon and Notice to Schedule?

- Fax
- Home mailing
- E-mail

FOR OFFICE USE ONLY: ID COURTS	Record	No Record	_____	_____
			Initials	Date

- 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?
If YES, what state? _____ When did you apply? _____ (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

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. Candidates must request official transcripts to 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.

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, please contact Sandy Bly at (208) 334-3584 or download the form from our web site at www.isba.idaho.gov

The Idaho State Board of Accountancy will review all requests for modifications in examination administrations. 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 application materials to:
Idaho State Board of Accountancy
Attn: Sandy Bly
PO Box 83720
Boise ID 83720-0002

Hand deliver applications to:
Idaho State Board of Accountancy
Attn: Sandy Bly
3101 W. Main St Ste 210
Boise ID 83702



IDAHO STATE POLICE BUREAU OF CRIMINAL IDENTIFICATION



NAME BASED CRIMINAL BACKGROUND CHECK FORM of the Idaho Central Repository of Criminal History Records

A \$20 processing fee must be included. Each field marked with an asterisk (*) must be completed. A separate form must be used for each request. Do not use staples on the forms. Make checks or money orders payable to the Idaho State Police. **A personal check will only be accepted if issued by the requestor or requesting agency.** A \$20.00 fee will be charged for any returned checks.

Please print clearly in blue or black ink only. Illegible forms will be returned for clarification.

REQUEST				
Please provide an Idaho Criminal History on the individual named below.				
*Last Name	*First Name	*Middle Name		
Alias Names (Include Maiden/prior Married Names) Please provide both first and last name.				
*Date of Birth (mm/dd/yyyy)	Social Security Number (optional) LAST 4 DIGITS ONLY		*Sex	*Race
*Address	*City	*State	*Zip	
WAIVER				
Idaho law does not require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. Any waiver other than this waiver will not be accepted.				
I hereby give permission for the requester, named below, to receive any information maintained by the Idaho Bureau of Criminal Identification concerning myself.				
_____ *Signature			_____ *Date	
<i>This signature on the waiver must be within 180 days of the name check submission.</i>				

***TO BE COMPLETED BY COMPANY OR PERSON REQUESTING BACKGROUND INFORMATION ***

Requesting Person or Company *	Address of Requester (Results will be mailed to this address)*	
Idaho State Board of Accountancy	PO Box 83720 – Boise ID 83720-0002	
Printed Name of Requester (Print Legibly) *	Signature of Requester *	Phone Number of Requester *
Sandy Bly		208-334-2490

General Information:

Idaho law does not require a person to give consent. However, without a signed release from the subject of record, any arrest more than 12 months old, without a disposition, cannot be given to a non-criminal justice agency. **Results of a Name Based Criminal Background check cannot be notarized.**

Criminal history record information furnished as a result of a non-fingerprint based computerized search is based solely on a search of identifiers provided in the request. Be aware it is not uncommon for criminal offenders to use alias names and false dates of birth, which would adversely affect the completeness and accuracy of a non-fingerprint based search of the Idaho Central Repository of Criminal History Records. No other state or federal agency records can be searched under current law. The bureau does not telephone or fax responses. Please allow ample time for processing this request. Requests are processed on a first come basis.

The records maintained by the Idaho Bureau of Criminal Identification (BCI) are based upon the felony and serious misdemeanor arrests reported to BCI from other Idaho criminal justice agencies. If a person disputes the accuracy of information obtained, that person may challenge the information by writing to the address on this form.

Idaho code 67-3008 (6) states, "A person or private agency or public agency, other than the department, shall not disseminate criminal history record information obtained from the department to a person or agency that is not a criminal justice agency or court without a signed release of the subject of record unless otherwise provided by law."