

# COLORADO

## INFORMATION FOR RE-EXAMINATION CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Colorado State Board of Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

### ARE YOU A RE-EXAMINATION CANDIDATE?

Re-examination candidates are those who:

- ❖ have previously applied to CPAES and were found eligible to take any section(s) of the CPA Examination for this state.
- ❖ have previously applied as candidates of this state and were found eligible but have not yet taken the examination.
- ❖ have taken the examination as candidates of this state, transferred to another state, and now wish to return to this state.

Candidates who have previously applied and sat but were currently enrolled in college at the time of application (Certificate of Enrollment form), are NOT automatically considered Re-examination candidates.

### ELIGIBILITY FOR RE-EXAMINATION

Re-examination candidates must have completed all educational requirements and have the academic institution(s) submit to CPAES an official transcript. The official transcript must display satisfactory completion of all courses and the degree graduation date.

Candidates who have previously applied and sat but were currently enrolled in college at the time of application must:

- ❖ have the academic institution(s) submit to CPAES an official transcript to confirm degree conferral and satisfactory completion of courses.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ Examination scores will not be released, nor will the candidate be permitted to take future examinations until CPAES receives the final official transcript.
- ❖ Failure to successfully complete the courses and/or degree requirements as indicated on the Certificate of Enrollment will result in the examination score(s) being voided.
- ❖ If the required final official transcript is not received, the candidate will NOT receive examination score(s), will NOT receive any credit for any Uniform CPA Examination section taken, and will NOT be permitted to take any future examinations and will be required to reapply as a First-time applicant.

### CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for re-examination candidates who qualify. Such applicants may need to submit a form to request special accommodations from CPAES, along with all required documentation. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org). Please read the instructions on the form for further details.

## **REGISTRATION PROCESS**

Re-examination candidates may register online at [cpacentral.nasba.org](http://cpacentral.nasba.org) via credit card (VISA, MasterCard or Discover only).

To begin the online re-examination application process, candidates will need to create a user account in the application system if they haven't already. After logging into the system with their unique username and password, previous application information must be imported. To do this, candidates will need to know the jurisdiction in which they sat for the examination as first-time candidates, and their Jurisdiction ID Number. If it cannot be located, the Jurisdiction ID number may be requested at [cpajurid@nasba.org](mailto:cpajurid@nasba.org).

Re-examination candidates may also register via certified check, money order, or company check, made payable to CPA Examination Services, along with the Re-examination Invoice. This form may be obtained on our website at [www.nasba.org](http://www.nasba.org).

Certified checks, money orders or company checks must be drawn through a U.S. bank. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

## **REGISTRATION AND EXAMINATION FEES**

All candidates are required to pay both a registration fee and an examination fee at the time of registration. The registration fees are:

SECTIONS	FEES
Four sections:	\$110.00
Three sections:	\$ 95.00
Two sections:	\$ 80.00
One section:	\$ 65.00

The examination fees are:

Auditing and Attestation (AUD)	\$195.35
Business Environment and Concepts (BEC)	\$176.25
Financial Accounting and Reporting (FAR)	\$195.35
Regulation (REG)	\$176.25

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

## **REQUIREMENTS FOR ISSUANCE OF CERTIFICATE AS CERTIFIED PUBLIC ACCOUNTANT**

Applicants are advised that all education must be completed at the time of licensure. Applicants are required to pass an open-book examination on professional ethics. The examination is a home-study course prepared by the American Institute of Certified Public Accountants (AICPA). It is available from the American Institute of Certified Public Accountants (AICPA) by calling (888) 777-7077 or visiting their website at [www.aicpa.org](http://www.aicpa.org).

Starting January 1, 2007, pursuant to H.B. 06S-1009, C.R.S 24-34-107, only persons lawfully present in the United States will be issued a license. Therefore, ALL applicants for original licensure, or licensees renewing a current Colorado license after January 1, 2007 are required to complete and sign the Affidavit of Eligibility, and may also be required to provide valid identification when requested.

### **SOCIAL SECURITY NUMBER REQUIREMENT:**

Social Security Number is **Required:** Effective January 1, 2009, a Social Security Number is required for all licensees who are physically present in the United States. The Division of Registrations will deem an application to be incomplete when the applicant is a United States resident and fails to submit his/her Social Security Number. The Division will accept sworn affidavits in lieu of Social Security Numbers from foreign nationals not physically present in the United States.

### **SSN Disclosure:**

Section 24-34-107(1) of the Colorado Revised Statutes requires that every application by an individual for a license issued pursuant to the authority set forth in title 12, C.R.S., by the Department of Regulatory Agencies, shall require the applicant's Social Security Number. Disclosure of your Social Security Number is mandatory for purposes of establishing, modifying, or enforcing child support under § 14-14-113 and § 26-13-126, C.R.S.; and locating an individual who is under an obligation to pay child support as required by § 26-13-107(3) (a) (I) (A), C.R.S. Failure to provide your Social Security Number for these mandatory purposes will result in the denial of your licensure application. It is the Colorado Board's position that disclosure of your Social Security Number is voluntary to other state regulatory agencies, testing and examination vendors, law enforcement agencies, and other private federations and associations involved in professional regulation for identification purposes only. Your Social Security Number will not be released by the Colorado Board for any other purpose not provided for by law. The Colorado Board may contract with a private vendor to provide licensure examinations and examination administration services. That vendor might require that you provide your Social Security Number in order to take your examination.

### ***Notice for Foreign Applicants Regarding a Social Security Number***

All applicants who reside in the United States must provide their Social Security Number when applying for licensure. The Division will accept a sworn SSN Affidavit in lieu of a Social Security Number from foreign nationals not physically present in the U.S.

### **WITHDRAWAL/REFUND/EXTENSIONS**

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at [www.nasba.org](http://www.nasba.org)) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

### **NOTICE TO SCHEDULE (NTS)**

Applicants are advised to see the Candidate Bulletin at [www.nasba.org](http://www.nasba.org) for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from [cbtns@nasba.org](mailto:cbtns@nasba.org). If the NTS is not received within five business days of submitting a re-examination application, contact CPA Examination Services via email at [cpaexam@nasba.org](mailto:cpaexam@nasba.org).

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at [www.nasba.org](http://www.nasba.org).

### **SCHEDULING THE EXAMINATION**

Upon receipt of the NTS, applicants are required to contact Prometric at [www.prometric.com/CPA/default.htm](http://www.prometric.com/CPA/default.htm) to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at [www.nasba.org](http://www.nasba.org) for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at [www.prometric.com](http://www.prometric.com). CPAES does not control space availability or location of the test centers.

Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

### **NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE**

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at [www.nasba.org](http://www.nasba.org) with supporting documentation.

#### Scores

Score Notices are mailed to the address on file. Candidates are advised to submit Address/Name Change Form at least two weeks prior to the release of scores.

### **CONTACT US**

CPA Examination Services  
Colorado Coordinator  
PO Box 198469  
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250  
Web: [www.nasba.org](http://www.nasba.org)

Fax: 615.880.4290  
Email: [cpaes-co@nasba.org](mailto:cpaes-co@nasba.org)

800-CPA-EXAM Call Center hours:  
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.  
Friday: 8 a.m. – 6 p.m., Eastern Time.