

NEW YORK

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The New York State Board for Public 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.

APPLICATION FORMS

First-time applications must be completed by candidates who:

- ❖ have never taken the Uniform CPA Examination as a candidate of this state;
- ❖ have previously applied, but were found ineligible or incomplete to take the Uniform CPA Examination as a candidate of this state;
- ❖ have previously taken the examination as a candidate of another state but who have not earned credit;
- ❖ have previously taken the examination as a candidate of another state and wish to transfer credit to this state;
- ❖ have taken the examination as a candidate of this state, eligibility is pending, but failed to meet educational requirements within the specified time frame.

ELIGIBILITY FOR EXAMINATION

To be eligible to take the Uniform CPA Examination, candidates must meet one of the following requirements:

Option 1 – (120 licensure requirement) Candidates who applied for licensure and completed their education prior to August 1, 2009, must meet one of the following:

1. Completed a registered 120 program approved by NYSED – (CPA Examination Services reviews education. Complete [Registered Program Form](#)), or
2. Completed a bachelor's degree with a major in accounting from a school accredited in accounting by the Association to Advance Collegiate Schools of Business ([AACSB](#)) – (CPA Examination Services reviews education), or
3. Completed a bachelor's or higher degree and a minimum of 120 semester hours in the following areas:
 - 24 semester hours in accounting to include each of the following:
 - Financial accounting,
 - Cost accounting,
 - Taxation,
 - Audit and attestation, and
 - 21 semester hours in business and accounting,
 - 6 semester hours (or 4 semester hours at the graduate level) in business law,
 - 6 semester hours in finance,
 - 3 semester hours in statistics, and
 - 6 semester hours in economics.

Option 2 – (120 sit rule) Candidates who did not apply for licensure prior to August 1, 2009, or who completed their education after August 1, 2009 and want to sit before completing 150 semester hours, must meet each of the following:

- 120 semester hours of college level education
- A course covering each of the following:

- Financial accounting,
- Cost or management accounting,
- Taxation,
- Audit and attestation.

Option 3 – (150 licensure requirement) Candidates who applied for licensure or who completed their education after August 1, 2009 and have completed 150 semester hours, must meet one of the following:

1. Completed a registered 150 program approved by NYSED – (CPA Examination Services reviews education. Complete [Registered Program Form](#)), or
2. Completed a master's degree with a major in accounting from a school accredited in accounting by [AACSB](#) – (CPA Examination Services reviews education), or
3. Completed a bachelor's or higher degree and a minimum of 150 semester (225 quarter) hours in college level education to include the following:
 - 33 semester (49.5 quarter) hours in accounting to include each of the following:
 - Financial accounting,
 - Cost accounting,
 - Taxation,
 - Audit and attestation,
 - Accounting research, and
 - 36 semester (54 quarter) hours in general business.

Note: The following two subjects: Communications and Ethics and Responsibilities, are required and may come from accounting or business.

Option 4 – Fifteen years of public accounting experience acceptable to the State Board for Public Accountancy may be substituted for education for the admission to the examination. This experience must be earned under the direct supervision of a U.S. certified public accountant or a New York State public accountant, involve the application of U.S. generally accepted accounting principles (GAAP) and generally accepted auditing standards(GAAS), and contain substantial exposure to auditing and financial statement preparation. The New York State Education Department reviews experience (Complete Form 4 - Applicant Experience Record at <http://www.op.nysed.gov/prof/cpa/cpaforms.htm>).

All official transcripts and/or foreign evaluations must be submitted to CPA Examination Services at the time of application.

International Education Evaluations:

NYSED will evaluate applicants who have completed their education outside of the U.S. or a combination of U.S. and non-U.S. institutions for the 150 hour licensure requirement. CPA Examinations Services will review only for **Option 2** (120 sit rule). New York State Education Department reviews education from academic institutions outside of the U.S. or a combination of U.S. and non-U.S. institutions. (Complete Form 2 - Certification of Professional Education at <http://www.op.nysed.gov/prof/cpa/cpaforms.htm>).

- ❖ If completion of degree or a significant amount of education is outside the U.S., you **will** be required to have your education evaluated by NYSED for licensure application.
- ❖ If you were a student at a U.S. institution and completed a semester abroad, you will **not** be required to have your education evaluated by NYSED. A complete 150 hour evaluation will be conducted on these applicants.
- ❖ International credit transferred into an accredited U.S. institution and listed on the transcript is acceptable.
- ❖ If completion of degree is outside of the U.S., and the education is needed to make the applicant eligible, that education must be evaluated by the agencies below:

[World Education Services, Inc. \(WES\)](#): please request a course-by-course evaluation.

[Josef Silny & Associates, Inc. \(JSIL\)](#): Please request a course-by-course evaluation.

Transition Rule after August 1, 2009

Applicants applying for licensure in New York must complete their education and apply for licensure prior to August 1, 2009. Either a transcript showing a degree was conferred prior to August 1, 2009 or a letter from the Registrar indicating that the degree requirements have been met prior to August 1, 2009 is acceptable.

Applicants who have submitted a licensure application, licensure fee and completed their education prior to August 1, 2009, but do not apply for the examination until after this date, can still sit for the examination under the 120 hour rule.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for applicants who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our website at www.nasba.org.

COURSE REQUIREMENTS

- ❖ Photocopies of transcripts or “Issued to Student” transcripts are not acceptable.
- ❖ Since Taxation can be accepted from a local community college, education earned at a regionally accredited community college or two-year degree granting institution is acceptable except for those in auditing, attestation, and advanced accounting.
- ❖ Commercial CPA review courses are not acceptable.
- ❖ Upper-division courses mean courses usually taken at the junior or senior undergraduate level.
- ❖ Courses in auditing and advanced accounting must be taken either on the upper-division level (junior or senior year) of an undergraduate program or on the graduate level. Taxation courses may be taken at a community college. For further clarification, please visit [NYSED’s website](#).
- ❖ Correspondence, CLEP credit, CPA Review courses and online courses are acceptable when an applicant receives credit for the courses at a regionally accredited college or university. These courses must appear on an official transcript.
- ❖ Pass/fail grades are acceptable when an applicant receives credit for a course at a regionally accredited college or university. These courses must appear on an official transcript.

TRANSCRIPTS

- I. Applicants who have completed all educational requirements at the time of application must:
 - ❖ submit to CPA Examination Services relevant official transcript(s) from each institution at which original credit toward the educational requirement has been earned.
 - ❖ The official transcript(s) must be received **directly from the academic institution(s)**.
 - ❖ Photocopies of transcripts are not acceptable.
 - ❖ Transcripts “Issued to Student” are not acceptable.
 - ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.
- II. Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by:
 - ❖ The New York State Education Department.

- ❖ Submit Form 2 to the New York State Education Department. See the instructions in your licensure application packet or go to <http://www.op.nysed.gov/prof/cpa/cpaforms.htm>.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

III. Applicants who have 15 years of public accounting experience must:

- ❖ contact the New York State Education Department for review your experience. See the instructions in your licensure application packet or go to <http://www.op.nysed.gov/prof/cpa/cpaforms.htm>.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the candidate will not be permitted to take the examination and will forfeit the application fee paid.

MATERIALS TO BE SUBMITTED

➤ **Online First-time Application:** you are required to submit the following to CPAES:

- 1) Official transcript(s). Directly from academic institution to CPAES.
- 2) Foreign Evaluation, if applicable. Directly from evaluation agency to CPAES.
- 3) NY State Registered Program Form, if applicable. Directly from academic institution to CPAES.
- 4) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 5) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of all forms to CPAES prior to applying for the examination.

➤ **Paper First-time Application:** you are required to submit the following to CPAES:

- 1) Completed and signed first-time paper application.
- 2) Payment document for application and examination fees.
 - Certified check or money order made payable to CPA Examination Services. Notate your name and sections to be taken in the “Memo” section.
- 3) Official transcript(s). Directly from academic institution to CPAES.
- 4) Foreign Evaluation, if applicable. Directly from evaluation agency to CPAES.
- 5) NY State Registered Program Form, if applicable. Directly from academic institution to CPAES.
- 6) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
- 7) Authorization for Interstate Exchange of Score Information, if applicable. Directly from the office of the state board to CPAES.

Applicants are advised to request submission of transcripts and foreign evaluations to CPAES prior to applying for the examination. All other forms should be included along with original First-time Application.

APPLICATION AND EXAMINATION FEES

All candidates are required to pay both an application fee and an examination fee upon submission of the first-time application.

Application fee (non-refundable):		\$ 126.00
Examination fee:		
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.

Forms of Payment

Online application/registration

The only form of payment is via credit card (MasterCard, VISA or Discover only). To apply for the CPA Examination online, please visit cpacentral.nasba.org. You will be asked to create a user account. Registering for a user account will allow you to apply for the exam, maintain your current information, view your scores, check your application status and reprint your Notice(s) To Schedule.

Paper Application

The acceptable forms of payments are: Certified check, money order or company check. Certified checks, money orders or company checks must be drawn through a U.S. bank and made payable to CPA Examination Services. 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.

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) 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 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. If the NTS is not received within four weeks of submitting a First-time Application, contact CPA Examination Services via email at 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.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at 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 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. 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.

CONTACT US

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

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-ny@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.