

# WASHINGTON

## INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Washington 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.

### 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 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.

### ELIGIBILITY FOR EXAMINATION

All first-time applicants must have completed:

1. At least 150 semester hour credits of college education, and
2. A baccalaureate or graduate degree from an accredited U.S. college or university, and
3. A concentration in accounting, which means:
  - ❖ 24 semester hour credits (36 quarter) in accounting subjects, of which at least 15 semester (22.5 quarter) hours are at the upper division or graduate level which may include one of each the following courses;
    - Introductory/Elementary Accounting
    - Intermediate Accounting
    - Advanced Accounting
    - Cost/Managerial Accounting
    - Audit
    - U.S. Federal Taxation/ Accounting law (this does not include business law);
    - Accounting Information Systems

**NOTE:** For the purpose of meeting this subsection, individuals will be given 1.5 credits for each 1.0 graduate level credit of accounting courses taken.

### AND

- ❖ 24 semester hour credits (36 quarter) in business subjects at the undergraduate or graduate level in business and general education courses including:
  - Macro- and Micro-economics,
  - Budgeting,
  - Investments,
  - Business law,
  - Statistics (no more than 6 undergraduate semester hours),
  - Money & Banking,
  - Finance courses,
  - Management and administration,
  - Accounting courses in excess of the required 24 semester hours.

- ❖ All educational transcripts, Certificate of Enrollment, and/or foreign evaluations are required to be submitted at the time of application. All educational transcripts are required to be submitted to CPA Examination Services **directly from the academic institution(s) and/or evaluation services**. Transcripts may be submitted in either paper form or electronically, by eSCRIP-SAFE.

### 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](http://www.nasba.org).

### COURSE REQUIREMENTS

- ❖ CPA review, CLEP or PEP courses are acceptable toward the accounting requirements when an applicant receives credit for the courses at a regionally accredited U.S. university. These courses must appear on an official transcript. The college or university establishes the number of credit hours for the course.
- ❖ Correspondence, Pass/fail, internship and online courses are acceptable when an applicant receives credit for the courses at a regionally accredited U.S. university. These courses must appear on an official transcript. The college or university establishes the number of credit hours for the course.
- ❖ Upper division courses are defined as a course that frequently carries completion of a lower level course(s) as a prerequisite.

### TRANSCRIPTS

- I. Applicants who have completed the educational requirement 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 at the time of application.
  - ❖ The award of the baccalaureate degree must be reflected on the transcript.
  - ❖ The official transcript(s) must be received **directly from the academic institution(s)**. Transcripts may be submitted in either paper form or electronically, by eSCRIP-SAFE.
  - ❖ Photocopies of transcripts are not acceptable.
  - ❖ Transcripts “Issued to Student” are not acceptable.
  - ❖ If required documentation is not provided, you will not be able to take the examination, and you will forfeit the application fees paid.
  
- II. Applicants who are currently enrolled in college 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.
  - ❖ submit to CPA Examination Services a completed Certificate of Enrollment form. This form is evidence that the applicant is currently enrolled and that all course, graduation requirements and degree will be completed within one hundred and eighty (180) days following the date the applicant took the first test section and will submit final official transcripts showing completion of all coursework and/or degree posted within two hundred and ten (210) days of taking the first test section of the examination. The form must be signed by an authorized official of the college and signed by the applicant. The form is available on the NASBA website.
  - ❖ The official transcript(s) and Certificate of Enrollment Form must be received **directly from the academic institution**.

- ❖ 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.

After all educational requirements have been met, the applicant must:

- ❖ have the academic institution(s) submit to CPA Examination Services an official transcript to confirm degree conferral and satisfactory completion of courses within 210 days of taking the first test section of the examination.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ The official transcript must be received **directly from the academic institution**.

These applicants are advised;

- ❖ Examination scores will not be released nor will the applicant be permitted to take future examinations until CPA Examination Services receives the final official transcript.
- ❖ Failure to either 1) complete the education requirements within 180 days of taking the first test section of the examination or; 2) submit the final official school transcript (directly from the school to CPA Examination Services) within 210 days of taking the first test section of the examination: all of the applicant's examination scores will be invalid.
- ❖ If the required final official transcript is not received, the application will be determined to be incomplete and the applicant 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.

III. Applicants who have completed educational requirements at institutions outside the U.S. must:

- ❖ have their educational credentials evaluated by one of the following agencies:
  - [Academic Credentials Evaluation Institute, Inc.](#) (ACEI)
  - [Academic & Credential Records Evaluation & Verification Service](#) (ACREVS Inc.)
  - [American Education Research Corporation](#) (AERC)
  - [Education Credential Evaluators, Inc.](#) (ECE)
  - [Foreign Academic Credentials Services](#) (FACS)
  - [Foundation for International Services, Inc.](#) (FIS)
  - [Global Education Credential Evaluation Service – RLK Associates](#) (EDUCES)
  - [Global Services Associates](#) (GSA)
  - [International Education Research Foundation](#) (IERF)
  - [Josef Silny & Associates](#) (JS&A)
  - [World Education Services, Inc.](#) (WES)
- ❖ obtain the form to request this service from the evaluation service agency.
- ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned to the evaluation service agency.
- ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to Washington requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services **within 60 days from the date the application is received**. The original evaluation must be received **directly from the evaluation services**. Photocopies are not acceptable.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant will not be permitted to take the examination and will forfeit the application fee paid.
- ❖ A copy of the international transcript must be included with the report sent to NASBA for each individual evaluation from the evaluation service. The application will be considered incomplete without these documents and the processing of the application will not move forward until transcripts are provided.

IV. Applicants who have completed educational requirements from a Non-accredited U.S. College or University must:

- ❖ have their credentials evaluated by [Education Credential Evaluation Service - RLK Associates](#).
- ❖ obtain the form to request this service from the evaluation service agency.
- ❖ submit their foreign transcript(s) from each institution at which original credit toward the educational requirement has been earned to the evaluation service agency.
- ❖ The evaluation of the foreign transcript(s) must be a course-by-course comparison to Washington requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services **within 60 days from the date the application is received**. The original evaluation must be received **directly from the evaluation services**. Photocopies are not acceptable.
- ❖ If required documentation is not received, the application will be determined to be incomplete and the applicant 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) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
  - 3) Foreign Evaluation, if applicable. Directly from evaluation agency 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, 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) Certificate of Enrollment, if applicable. Directly from academic institution to CPAES.
  - 5) Foreign Evaluation, if applicable. Directly from evaluation agency 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, Certificate of Enrollment 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 fees: \$155.00

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](http://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](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 four weeks of submitting a First-time 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).

### **TRANSFER OF EXAMINATION CREDIT**

Applicants transferring credit(s) from another jurisdiction into Washington must have earned credit under the same rules as are in effect in Washington.

An Authorization for Interstate Exchange of Examination Information form is required to be submitted. The Form must be completed and submitted to CPA Examination Services directly from the Accountancy Board where original credit was earned. This form may be obtained online 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.

### **EXAMINATION CREDIT**

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section is passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake those sections.

Applicants cannot retake failed sections within the same testing window.

## **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  
Washington 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-wa@nasba.org](mailto:cpaes-wa@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.