



**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](http://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.

**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/htm/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 have six months from the date NASBA receives your payment to complete the sections you applied for. **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 for the NASBA fee as shown above. 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](http://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 on your application, and issue an NTS for those sections after full payment.**

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	4.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours
Business Environment and Concepts	2.5 hours

Candidates should plan to report to their assigned examination site one hour 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.
- (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](http://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](http://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.

Candidates who completed their studies at institutions outside the U.S. must have their educational credentials evaluated by a member of the National Association of Credential Evaluation Service. Candidates should obtain forms on which to request evaluations from the evaluating agency. For a listing, please visit of the National Association of Credential Evaluation Services (NACES) [www.naces.org](http://www.naces.org). The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects.

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](http://isba.idaho.gov)  
[sandy.bly@isba.idaho.gov](mailto:sandy.bly@isba.idaho.gov)



- 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](http://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 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 Gentry at (208) 334-3584 or download the form from our web site at [www.isba.idaho.gov](http://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

July 2009



**IDAHO STATE POLICE  
BUREAU OF CRIMINAL IDENTIFICATION**



**NON-CRIMINAL JUSTICE CRIMINAL HISTORY RECORDS CHECK  
REQUEST**

of the Idaho Central Repository of Criminal History Records

*A separate form must be used for each request. Do not use staples on the forms. Please Print clearly in blue or black ink only.*

**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) (optional)			Date of Birth (Month/day/year) / /		Sex	Race	Social Security Number — —		
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.

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 \_\_\_\_\_

*The signature date on the waiver must be within 180 days of the name check submission.*

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

Requesting Person or Company  IDAHO STATE BOARD OF ACCOUNTANCY	Address of Requester (Results will be mailed to this address)  PO BOX 83720 – BOISE ID 83720-0002
Signature of Requester or Representative of Requesting Company	Request Date

**Results of Non-Certified Record Search**

Record attached  No Record Found  BCI Initials \_\_\_\_\_ Date \_\_\_\_\_

**General Information:**

Idaho law does **not** require a person to give consent, however, without a signed release 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.

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 a court without a signed release of the subject of record or unless otherwise provided by law."

**RETURN THIS FORM TO THE IDAHO STATE BOARD OF ACCOUNTANCY**