

# North Dakota State Board of Accountancy

2701 S Columbia Road, Grand Forks ND 58201-6029

Phone 701-775-7100 or 800-532-5904

[www.nd.gov/ndsba](http://www.nd.gov/ndsba)

[ndsba@nd.gov](mailto:ndsba@nd.gov)

# CPA Exam Application

## INSTRUCTIONS

Please use a typewriter or print neatly when completing this form.

In one envelope send application, 3 sealed references, transcripts, any additional explanations, \$120 fee.

Make check or money order payable to NDSBA, or insert credit card details at end of application.

An approval decision will be sent to you within 10 business days after receipt of application.

## Personal Data

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Last	First	Middle	Date of Birth
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Email address	Social Security #	Mother's Maiden Name
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Residence Address	Phone
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City	State	Zip Code	Country of Citizenship
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Business Name	Phone
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Address
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City	State	Zip Code
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Have you ever changed your name?	If so, please explain.
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Please list all states and jurisdictions in which you hold (or have applied for) a certificate, permit or other recognized accounting designation. Note: Applicants for a certificate (or certificate holders) are to notify the Board in writing of any revocation, suspension, issuance or denial of a certificate, permit or other recognized accounting designation by another state or jurisdiction – within 30 days after occurrence.

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Have you ever relinquished a CPA certificate or other professional license?	If so, please attach an explanation.
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Have you ever had a CPA certificate or other professional license denied, suspended, revoked?	If so, please attach an explanation.
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Have you ever been denied permission to write the CPA exam?	If so, please attach an explanation.
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Do you have any disability that would require special provision at the exam site?	If so, please attach an explanation.
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Have you previously written the CPA exam?
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## References

Please provide reference forms and envelopes to three individuals who can attest to your moral character. Do not use relatives or fellow students. Ask each reference to complete the form, seal it in the envelope, then sign across the envelope seal and return it to you. Send all sealed references with the application. List the references below.

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Reference	Relationship
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Reference	Relationship
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Reference	Relationship
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# Education Record

Include a copy of your most current transcript. If you have graduated, enclose an official copy of your final transcript (showing the school seal and date your degree was conferred). If you are now enrolled in courses which are needed for completion of the education requirements, enclose a transcript showing your current enrollment (if transcript is unavailable, enclose some other form of enrollment verification). If you have not yet received your degree you will not be allowed to write the exam unless your current GPA is equal to or above your school's required graduation GPA.

College/University \_\_\_\_\_ Degree earned or expected \_\_\_\_\_

Dates attended From: \_\_\_\_\_ To: \_\_\_\_\_ Graduation Date: \_\_\_\_\_

College/University \_\_\_\_\_ Degree earned or expected \_\_\_\_\_

Dates attended From: \_\_\_\_\_ To: \_\_\_\_\_ Graduation Date: \_\_\_\_\_

College/University where the majority of your accounting education was completed: \_\_\_\_\_

What is the highest level of education you have attained (or to be attained)?

Graduate degree Date received/expected: \_\_\_\_\_ Degree type (e.g. MBA): \_\_\_\_\_ GPA: \_\_\_\_\_

Bachelor degree Date received/expected: \_\_\_\_\_ Undergraduate major: \_\_\_\_\_ GPA: \_\_\_\_\_

## Affidavit

I certify that I am of good moral character and have never been convicted of a felony, or of any crime an element of which is dishonesty or fraud, under the laws of the U.S., of this state, or of any other state if the acts involved would have constituted a crime under the laws of this state, except as indicated on an attached sheet. I further certify that the statements made herein and my signature below are true; that I have not suppressed any information that might affect this application; that in the event I am licensed as a CPA in North Dakota I will conform to, abide by, and comply with the statutes of North Dakota and the accounting regulations of the N.D. State Board of Accountancy. I further certify that I have graduated or expect to graduate on the dates I have indicated on this application. I further certify that the photograph attached to this application is a genuine likeness of me. I agree that in the event my examination responses are lost or damaged, any claim I may have against the N.D. State Board of Accountancy will be limited to the application fee paid to the Board by me. I grant the Board permission to contact any of the references listed in this application. I grant the Board permission to share any information, including SSN, in this application or prior exam applications, with third parties, for exam-related purposes.

Date \_\_\_\_\_, 20 \_\_\_\_\_  
 \_\_\_\_\_  
 Signature of Applicant (Please sign in presence of notary)

<p><b>Attach photo here</b></p> <p>Attach one recent 2" X 2" head and shoulders photograph of yourself. Please have the photo attached to this application at the time it is notarized.</p>	<p><b>For notary use:</b></p> <p>Before me, a Notary Public in and for the State of _____ and County of _____, personally appeared _____, known by me (or proved by _____) to be the person named and signed this document in my presence. The attached photo is a genuine likeness of the person named. IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal, this _____ day of _____, 20____.</p> <p style="text-align: right;">(SEAL)</p> <p>_____                  (Title) _____</p>
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**FOR INTERNAL USE**

	Y	N		Y	N	
Prior approval & writing	<input type="checkbox"/>	<input type="checkbox"/>	Transcript enclosed	<input type="checkbox"/>	<input type="checkbox"/>	Staff review:
24/24 concentration met	<input type="checkbox"/>	<input type="checkbox"/>	Final transcript received	<input type="checkbox"/>	<input type="checkbox"/>	Staff review:
150 hours, w/ BS +	<input type="checkbox"/>	<input type="checkbox"/>	Photo enclosed	<input type="checkbox"/>	<input type="checkbox"/>	Staff review:
Education within 6 months	<input type="checkbox"/>	<input type="checkbox"/>	3 sealed references enclosed	<input type="checkbox"/>	<input type="checkbox"/>	

**Payment** [ ] check or money order [ ] Visa [ ] MasterCard

Card # \_\_\_\_\_ Expiration date: \_\_\_\_\_

# REFERENCE FORM

North Dakota State Board of Accountancy  
2701 S Columbia Road  
Grand Forks ND 58201-6029

I, \_\_\_\_\_ am applying to the ND State Board of Accountancy for:  
( ) permission to take the CPA exam or transfer grades ( ) a CPA certificate by reciprocity

Please complete this reference form and seal it in an envelope, sign your name across the envelope seal, and return it to the applicant.

1. How long have you known the applicant? \_\_\_\_\_  
In what capacity? \_\_\_\_\_
2. Have you ever employed the applicant? \_\_\_\_\_  
If yes, was the applicant's work satisfactory? \_\_\_\_\_
3. Have you had sufficient personal contact with the applicant to serve as a character reference?  
\_\_\_\_\_ (If not, please stop here and return the form to the candidate.)
4. Do you consider the applicant honest and trustworthy? \_\_\_\_\_  
If not, please explain:
5. Do you consider the applicant to be of good moral character? \_\_\_\_\_  
If not, please explain:
6. Are you aware of any felonies committed by the applicant? \_\_\_\_\_  
If yes, please explain:
7. Do you know of anything about the applicant that would reflect negatively on the applicant's moral character? \_\_\_\_\_ If yes, please explain:
8. Are you related to the applicant? \_\_\_\_\_

Name (printed) \_\_\_\_\_  
Phone \_\_\_\_\_ Email \_\_\_\_\_  
Business \_\_\_\_\_  
Address \_\_\_\_\_  
Position/Occupation \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_

## To write the CPA exam in ND requires:

1. Good moral character.
2. Education: At least 150 semester hours of college education including a baccalaureate or higher degree or their equivalent conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration of 24 semester credits or equivalent of accounting education (not to include principles or equivalent), plus 24 credits of other business courses or equivalent.

One quarter credit = 2/3 semester credit.

### Examination details

The CPA Examination can be written during a 60 day "window" -- the first two months of each quarter (e.g. April and May). An application packet can be obtained from the Board office or from the forms section of the website. All application materials are to be submitted in one package. Applicants are encouraged to submit applications 30 days in advance of their target writing date.

The four sections of the CPA Exam may be taken individually and in any order. An applicant shall retain conditional credit for any section passed, for 18 months after their test date, with no minimum score required on failed sections. An applicant must pass all exam sections within a rolling 18 month period (starting the date they took the first section passed). An Exam section may not be retaken in the same 60 day testing window. If all Exam sections are not passed in the 18 month period, credit will expire for any section passed outside the 18 month period.

Candidates who hold conditional Exam status as of April 4, 2004, will be allowed a transition period to complete the remaining sections.

The transition period is the length of time or the number of writing opportunities they have remaining under the paper test rules (maximum: 6 attempts or 3 years), whichever the candidate exhausts first. During the transition period, candidates who pass a section of the computer exam will not lose conditional credit for that section before the end of their transition period.

Candidates who have passed all or parts of the CPA exam elsewhere may transfer those grades providing credit would have been given under our then-applicable requirements if the exam had been taken in this state.

### Education details

**Q.** For the concentration, what counts as "accounting" and what counts as "other business"?

**A.** *Under "accounting", all courses listed on your transcript under an accounting or tax rubric would qualify, plus courses with the term "accounting" or "tax" in their title. "Other business" would include classes on your transcript carrying a business, management, finance or marketing rubric, plus other classes that contain these terms within their titles; plus additional accounting classes.*

**Q.** Does a person have to finish all classes before writing the CPA exam?

**A.** *No, the Board can allow you to write if it is satisfied you will complete your education within six months after your exam application date.*

### Foreign education

In order to write the exam as a North Dakota candidate, education completed at non-U.S. schools is to be evaluated for equivalency with U.S. standards. The evaluation should be performed on a course by course evaluation. To obtain an evaluation, contact a member of the National Association of Credential Evaluation Services; <http://www.naces.org>.

## To become a CPA in ND requires:

1. Good moral character
2. Passage of the Uniform CPA Examination, according to Board regulations and policies
3. Completion of the Professional Ethics: The AICPA's Comprehensive Course (as of February 3, 2003)
4. Experience: One year of experience meeting relevant conditions (after December 31, 2000)
5. Providing details of other accounting credentials

## 6. Payment of applicable fees

### **Reciprocal certificates**

CPAs, who hold a certificate from another state may obtain a reciprocal CPA certificate, provided their state extends similar reciprocity to North Dakota CPAs. An applicant for a reciprocal certificate must have passed the examination with grades that would have been passing grades in North Dakota at the time, must meet all requirements for a certificate (at the time of application or at the time of issuance of the other state certificate), and pay the applicable fees. There is also provision for obtaining a ND certificate without meeting all these requirements, if the applicant (or the state which issued their certificate) has attained substantial equivalency.

### **Substantial equivalency**

An individual whose principal place of business is not in this state shall have all the privileges of certificate holders and licensees of this state without the need to obtain a certificate or permit, if the individual holds a valid certificate as a CPA from a state that has attained substantial equivalency, or if the individual's CPA qualifications are deemed to meet substantial equivalency. Contact our office to pursue this option.

### **Reciprocal certificates for foreign accounting designations**

North Dakota's accounting law makes provision for issuing certificates to holders of foreign accounting credentials under certain conditions. Contact the Board for details.

### **Other states' requirements**

The various states' requirements are laid out in *The Digest of State Accountancy Laws & State Board Regulations* prepared by the AICPA and NASBA. To obtain a copy: Call 888-777-7077. Follow the menu to the order department.

For more information on the CPA exam visit  
[www.cpa-exam.org](http://www.cpa-exam.org).

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