

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

# Application to Transfer CPA Exam Grades

## INSTRUCTIONS

1. Please use a typewriter or print neatly when completing this form.
2. In one envelope, send the completed application, 3 sealed references, education transcripts, any additional explanations, and \$140 fee (payable to NDSBA).
3. Ask the reference to complete the reference form, seal it in the reference envelope, sign the sealed envelope across the flap and return it to you.
4. Complete the top portion of the enclosed "Authorization for Interstate Exchange..." form. Then send the form to the State Board where you wrote the CPA exam. After approval, you will receive exam information if applicable.

## Personal Data

Name	SSN #	Date of Birth	
Business Name & Address		Phone	
City	State	Zip Code	
Residence Address		Phone	
City	State	Zip Code	Email
Have you ever changed your name?	If so, please explain, and list former name.	Country of Citizenship	

Please list all states and jurisdictions in which you hold (or have applied for) a certificate, permit or other recognized accounting designation.

Note: Each holder of [or applicant for] a certificate is 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.

Have you ever relinquished a CPA certificate or other professional license?	If so, please attach an explanation.
Have you ever had a CPA certificate or other professional license denied, suspended, revoked?	If so, please attach an explanation.
Have you ever been denied permission to write the CPA exam?	If so, please attach an explanation.
Do you have any disability that would require special provision at the exam site?	If so, please attach an explanation.
This application is to write the remaining parts of examination to be given (date):	
Please list date and location for all previously exams written?	

## References

Please provide reference forms and envelopes to three individuals who can attest to your moral character. Have each individual complete the form, seal it in the envelope, have your reference sign it across the seal and return it to you. Return all three sealed references with the application form. Do not use relatives or fellow students as references. List the names of the three references.

Reference	Relationship
Reference	Relationship
Reference	Relationship

## Experience

If applying under the 4 year experience option, attach full details of your work experience, including employer's name and address, time period, work performed, whether full time, etc. *To qualify under this option, you must have met the experience provisions as of December 31, 1999. You may become certified under this option if you complete the exam, according to board rules, by December 31, 2004.*

# Education Record

If you are applying under the education option, please complete this section. 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 (eg. MBA): \_\_\_\_\_ GPA: \_\_\_\_\_
- Bachelor degree Date received/expected: \_\_\_\_\_ Undergraduate major: \_\_\_\_\_ GPA: \_\_\_\_\_

As of 1-1-2000, the educational requirement to become a CPA is: at least 150 semester hours of college education with a baccalaureate or higher degree or their equivalent, from a college acceptable to the Board; the total educational program must include an accounting concentration or equivalent (ie. 24 credits of accounting plus 24 of other business; see brochure "Becoming a North Dakota CPA", for more detail). Those who meet the pre-2000 education requirement as of 12-31-99 (ie. a baccalaureate or equivalent, from an acceptable school, and 30 credits of accounting and law, or 4 years of acceptable experience), may be certified under those provisions, if they complete the Exam in accordance with Board rules by 12-31-2004. The Board may permit taking the Exam if satisfied that the candidate will complete the education requirements within six months after the candidate's application.

## 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 the State of North Dakota and the accounting regulations of the North Dakota 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 papers are lost or damaged, any claim I may have against the North Dakota State Board of Accountancy will be limited to the examination fee paid by me. I grant the Board permission to contact any of the references listed in this application. I authorize the Board 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.</p> <p>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		
4 year experience met 12/31/99	<input type="checkbox"/>	<input type="checkbox"/>	24/24 concentration met	<input type="checkbox"/>	<input type="checkbox"/>	Staff review / date:
BA-BS met 12/31/99	<input type="checkbox"/>	<input type="checkbox"/>	150 hours, w/ BS +	<input type="checkbox"/>	<input type="checkbox"/>	Staff review / date:
30 concentration met 12/31/99	<input type="checkbox"/>	<input type="checkbox"/>	Education within 6 months	<input type="checkbox"/>	<input type="checkbox"/>	Board approval / date:
Transcript enclosed	<input type="checkbox"/>	<input type="checkbox"/>	2 photos enclosed	<input type="checkbox"/>	<input type="checkbox"/>	
Final transcript received	<input type="checkbox"/>	<input type="checkbox"/>	3 sealed references enclosed	<input type="checkbox"/>	<input type="checkbox"/>	
Ethics exam passed	<input type="checkbox"/>	<input type="checkbox"/>	Passing grades if exam	<input type="checkbox"/>	<input type="checkbox"/>	
Work experience	<input type="checkbox"/>	<input type="checkbox"/>	were taken in ND	<input type="checkbox"/>	<input type="checkbox"/>	

# 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 \_\_\_\_\_

Business \_\_\_\_\_

Address \_\_\_\_\_

Position/Occupation \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION  
AND LICENSURE INFORMATION**

This form is essential to the application you are filing with the Board. Before approval of your application, the Accountancy Board must verify your examination credits and/or certificate and license status. ***Please complete the initial portion of this form and then forward it to the appropriate Board of Accountancy where credits and/or status were established.*** That Board, in turn, will complete the remainder of this form (Sections A-D) and return it to this agency. You are advised to check with that Board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

To be completed by the Applicant – PLEASE TYPE OR PRINT LEGIBLY

Mr., Ms., Mrs.

Last Name	First Name	Middle Initial	Maiden Name
Current Mailing Address			(Certificate Number if Applicable)
City		State	Zip
Telephone: where you can be reached during normal business hours		Date of Birth	Social Security Number

I hereby request and authorize that \_\_\_\_\_ Board of Accountancy provide any and all pertinent information requested in this form to the Board of Accountancy in the State of North Dakota to complete an application filed with the agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant Signature	Date Signed
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*Sections A thru D are to be completed by the Board of Accountancy only*

**SECTION A: VERIFICATION OF EXAMINATION CREDITS**

The following are grades awarded on the Uniform CPA examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section (D) of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA exam was used; or if there is any reason why grades should not be accepted). (If separate sheet is attached, please affix official signature and Board Seal.)

(Please list all grades, including failing grades, recorded for the applicant.)

DATE OF EXAMINATION	I.D. NUMBER	AUDITING, AUD	Law, LPR, BEC	Theory, ARE, FAR	Practice, ARE, REG

1. Was the applicant ever denied admission to the exam?     Yes     No  
If yes, please use Section (D) of this form to explain
2. If the applicant hasn't completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section (D) to explain.)     Yes     No
3. Number of subjects with which candidate is credited, if any.     #     N/A
4. Date credits/or grades expire, if any.

**SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS**

**Certificate As A Certified Public Accountant:**

1. The applicant holds an original/reciprocal (mark out one) CPA certificate number \_\_\_\_\_ dated \_\_\_\_\_ which is in good standing unless otherwise noted in Section (D) of this form.

2. The individual has completed an Ethics Examination. \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_ N/A

Exam prepared and graded by: \_\_\_\_\_ Board \_\_\_\_\_ AICPA \_\_\_\_\_ Other

**License/Permit to Practice Public Accounting:**

(If licensing is the responsibility of another agency, please forward and request completion of applicable sections.)

3. The applicant holds a license/permit from this Board for the period ending \_\_\_\_\_ and is currently in good standing in this State (Please note any exceptions to the above statements in Section (D) of this form).

4. If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

License/Permit not required . . . . . \_\_\_\_\_

Pay appropriate fees and /or post bonds . . . . . \_\_\_\_\_

Complete acceptable accounting/auditing experience . . . . . \_\_\_\_\_

Complete continuing professional education requirements . . . . . \_\_\_\_\_

Other: (Please specify) \_\_\_\_\_

**SECTION C: ADDITIONAL INFORMATION REQUESTED**

**SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED**

(Official Seal and Signature must be affixed to attached sheets if need to respond to this inquiry.)

The information provided herein is correct to the best of our knowledge.

\_\_\_\_\_  
Board/Agency

\_\_\_\_\_  
Official Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Second Official Signature (if necessary)

OFFICIAL  
BOARD  
SEAL

**Upon completion of this form, please return in a Board sealed envelope.**



**(Rule 3-02-04-01)**

Qualifying Experience. The experience required for initial certification after December 31, 2000, must consist of at least two thousand hours gained with four or fewer calendar years, and must be verified to the satisfaction of the board. The majority of the experience must consist of providing some service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. Candidates may complete the required examinations before completing any of the experience required for initial certification.

**(Law)**

After December 31, 2000, an applicant for initial issuance of a certificate under this section shall show that the applicant has had one year of experience. This experience must include providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills. This experience must be verified and must meet any other requirements prescribed by the board by rule. This experience is acceptable if it was gained through employment in government, industry, academia, or public accounting. This experience requirement does not apply to those who received a certificate from this state prior to January 1, 2000.

## 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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