

MAINE

INFORMATION FOR FIRST-TIME CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Maine Board of Accountancy has engaged CPA Examination Services, 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 jurisdiction.
- ❖ have previously applied, but were found ineligible or incomplete to take the examination as an applicant of this jurisdiction.
- ❖ have previously taken the examination as an applicant of another jurisdiction but who have not earned credit.
- ❖ have previously taken the examination as an applicant of another state and wish to transfer credit to this jurisdiction.

ELIGIBILITY FOR EXAMINATION

All first-time applicants must;

- ❖ Be of good character and reputation; and
- ❖ Earned at least a baccalaureate or higher degree conferred by a regionally accredited college or university acceptable to the Board.

NOTE: All candidates shall be required to meet the 150 semester hour educational requirement to obtain a CPA License in the State of Maine..

All educational transcripts, Certificate of Enrollments, and/or foreign evaluations are required to be submitted to CPA Examination Services. Official school transcripts, Certificate of Enrollments and/or foreign evaluations may be submitted by applicants separately or included with First-time Application.

COURSE REQUIREMENTS

- ❖ Commercial CPA review courses are not acceptable.
- ❖ Education earned at a regionally accredited community college or 2-yr degree granting institution are acceptable.
- ❖ Correspondence, and on-line 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.
- ❖ Courses in progress listed on an official school transcript are acceptable in place of the Certificate of Enrollment.
- ❖ CLEP credit and Pass/fail grades are acceptable if credits are awarded by a regionally accredited college or university.

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) may be submitted by applicant.
- ❖ Photocopies of transcripts are not acceptable.
- ❖ Transcripts “Issued to Student” are acceptable if received in a sealed envelope.
- ❖ 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 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 courses and graduation requirements will be completed within one hundred and twenty days (120) days following the actual date the candidate took his/her first test section. The form must be signed by an authorized official of the college and signed by the applicant.
- ❖ The official transcript(s) and Certificate of Enrollment Form may be submitted by the applicant.
- ❖ 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.
- ❖ The final official transcript must display satisfactory completion of all courses and the degree graduation date.
- ❖ The official transcript may be submitted by the applicant.

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 successfully complete the courses and/or degree requirements as indicated on the Certificate of Enrollment will result in the examination score(s) being voided.
- ❖ 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 again.

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

- ❖ have their educational credentials evaluated by Foreign Academic Credentials Service, Inc., <http://www.facsusa.com>
- ❖ 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 Maine requirements.
- ❖ Completed original evaluations must be submitted to CPA Examination Services. The original evaluation may be submitted by applicant. 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.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for candidates who qualify. Such applicants must obtain a form to request special accommodations from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special accommodation. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained on our web site at www.nasba.org.

MATERIALS TO BE SUBMITTED

- If you applied via **On-line First-time Application**, you are required to submit the following to CPA Examination Services (CPAES).
 - 1) Official transcript(s). Submission by applicant or school to CPAES.
 - 2) Reference Form. Submission by applicant or reference to CPAES.
 - 3) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
 - 4) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
 - 5) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
 - 6) 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.

- If you applied via **Paper First-time Application**, you are required to submit the following to CPA Examination Services (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.
 - Credit card form (attached at the end of this application)
 - 3) Reference Letters. Submission by applicant or reference to CPAES.
 - 4) Official transcript(s). Submission by applicant or school to CPAES.
 - 5) Certificate of Enrollment, if applicable. Submission by applicant or school to CPAES.
 - 6) Foreign Evaluation, if applicable. Submission by applicant or evaluation agency to CPAES.
 - 7) ADA Accommodation Form, if applicable. Submission by applicant to CPAES.
 - 8) 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 fee (non-refundable): \$ 145.00

Examination fee

Auditing and Attestation	(AUD)	\$ 218.18
Business Environment and Concepts	(BEC)	\$ 174.08
Financial Accounting and Reporting	(FAR)	\$ 207.15
Regulation	(REG)	\$ 185.10

Applicants are able to apply for one or more section(s) of the examination at a time. However, candidates are advised to only apply for a section of the examination they are ready to take it within the next six (6) months.

Forms of Payment

On line application/registration

The only form of payment is via credit card (MASTERCARD of VISA only).

Paper Application

The acceptable forms of payments are; Credit cards, certified check, money order, or company check.

Credit card payments, applicants must use the form attached at the end of the application.

Certified checks, money orders or company checks must be drawn on 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 EXCEPTION TO POLICY FORM (located at www.nasba.org under Exam/Publications) with supporting documentation for consideration.

The request must be received no later than thirty (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 a Notice to Schedule (NTS) to applicants. NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six (6) 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 (4) 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.

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 cancellations of testing appointments are done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment.

Review the Candidate Bulletin at www.nasba.org for complete instructions on how to reschedule or cancel the examination. 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. CPA Examination Services do 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 re-apply 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 (4) 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 eighteen (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 eighteen (18) month that begins on the testing date the first examination section is passed. Applicants who do not pass all four (4) examination sections within the eighteen (18) month period shall lose credit for each section passed outside the period and must retake that section(s).

Applicants cannot retake a failed section(s) within the same testing window.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidate information changes, 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 under Exams/Publications) 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 (2) weeks prior to the release of scores.

CONTACT US

Mailing Address
CPA Examination Services
Maine 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-me@nasba.org

Hours of Operation:
Monday - Friday, 8:00am - 4:30pm, Central Standard Time

MAINE

FIRST-TIME APPLICATION FOR THE UNIFORM CPA EXAMINATION

PART 1- APPLICANT INFORMATION

Social Security number: _____ - _____ - _____ Date of Birth: _____
MM/DD/YYYY

First Name: _____ M. I.: _____ Last Name: _____
(Must exactly match the name on your Driver's License or Passport)

Maiden/Previous Name: _____ Suffix: _____ Mother's Maiden Name: _____

Title (select one) ☐ Mr. ☐ Ms. ☐ Mrs. ☐ Miss Gender* (optional) ☐ Male ☐ Female
☐ Prefer Not to Answer

Ethnicity* (optional) select all that apply:

☐ African-American ☐ American Indian, Eskimo ☐ Asian, Pacific Islander
☐ Hispanic or Latino ☐ Caucasian ☐ Other
☐ Prefer Not to Answer

PART 2 - CONTACT INFORMATION

Residence Address: _____

Residence Address: _____

City: _____ State: _____ Zip Code: _____ - _____

Province: _____ Country: _____

Daytime Telephone Number: (_____) _____ Fax Number: _____

Email Address: _____

Contact preference (select one): ☐ Email ☐ Fax ☐ Mail

Business Name: _____

Business Address: _____

City: _____ State: _____ Zip Code: _____ - _____

Province: _____ Country: _____

Telephone Number: (_____) _____ Fax Number: _____

PART 3 - EXAM INFORMATION (Select section(s) to be taken)

Application Fee	\$145.00
<input type="checkbox"/> Auditing and Attestation - (AUD)	\$218.18
<input type="checkbox"/> Regulation - (REG)	\$185.10
<input type="checkbox"/> Financial Accounting & Reporting - (FAR)	\$207.15
<input type="checkbox"/> Business Environment & Concepts - (BEC)	\$174.08

Add the Application fee and each section(s) you selected to be taken. Enter the total amount to be paid here: \$_____.

Certified check, personal check or money order should be made payable to "CPA Examination Services".

Applicants are advised to only apply for a section of the examination they are ready to take within the next **six (6)** months.

PART 4 - EXAM REQUIREMENTS

1. Is this the first time you are applying for the Uniform CPA Examination in Maine? ☐ YES ☐ NO

If NO, indicate the most recent date on which you took the examination. _____
MONTH/YEAR

2. Have you ever taken the Uniform CPA Examination in any other state? ☐ YES ☐ NO If "YES", what state? _____
3. Are you transferring credit from that state? ☐ YES ☐ NO If "YES", you are required to submit the Maine Authorization for Interstate Exchange of Score Information form to the state jurisdiction from which the original credit was earned. The form must be received within ten (10) days of receipt of the First-time application. The form is available on our web site.
4. Have you ever been denied permission to take the Uniform CPA Examination for a reason other than not meeting the educational requirements? ☐ YES ☐ NO
5. Have you ever passed the entire CPA examination in this state or any other state? ☐ YES ☐ NO If "YES", what state? _____
6. Have you ever been licensed as a CPA in this state or any other state? ☐ YES ☐ NO If "YES", what state? _____
7. Have you ever been convicted of a felony or misdemeanor (other than a minor traffic violation) or entered a plea of guilty or nolo contendere, or a plea under the "first offender act"? ☐ YES ☐ NO If YES, Date of conviction: _____
8. Have you ever had your right to practice before any state or federal agency suspended or revoked? ☐ YES ☐ NO

If you answered YES to questions **4, 6, 7, or 8**, attach detailed information and a copy of legal documentation including, if applicable, the location and date of arrest, the exact nature of the charge, the sentence imposed, and a full explanation of the circumstances surrounding the incident. Include docket/case number, court name, and city and county of jurisdiction.

9. Do you presently hold a Maine Public Accountant Certificate? ☐ YES ☐ NO If YES, specify certificate number. _____
10. Do you require examination modification according to the Americans with Disabilities Act? ☐ YES ☐ NO
If "YES", you are required to submit the ADA Modification Form, along with supporting documentation, when submitting the First-time Application. The form is available on our web site.
11. I give CPA Examination Services permission to release my name and address to CPA Review Course providers, firms and other organizations. ☐ YES ☐ NO
- 12*. Is English your primary language? ☐ YES ☐ NO

PART 5 - EDUCATION: See information sheet for educational requirements.

Name of Academic Institution City, State, Country	Dates Enrolled	DEGREE (Major & Minor)	Date of Degree (Month/Year)

PART 6 - EMPLOYMENT HISTORY:

Provide your complete employment history for the last ten years or since you graduated from high school (whichever is shorter) beginning with your present employer. For any periods during which you were not employed, explain your occupation or activities, such as student, housewife, military services, etc. If you were self-employed during any period, so state and give the name of your business.

EMPLOYER	STREET ADDRESS	CITY/STATE/ZIP CODE	EMPLOYMENT DATES FROM TO

PART 7 - REFERENCES.

Provide the names and addresses of the three persons whom you have asked to write letters of reference in support of your application for CPA candidacy. (Please note that reference letters may not be provided by persons related to you and that only one of the three letters may be submitted by an employer or instructor whose acquaintance with you is based only on work or study.)

Reference letters must be received by CPA Examination Services, Maine Coordinator at the time of application.

PRINT NAME	ADDRESS (Including Street, City & State)

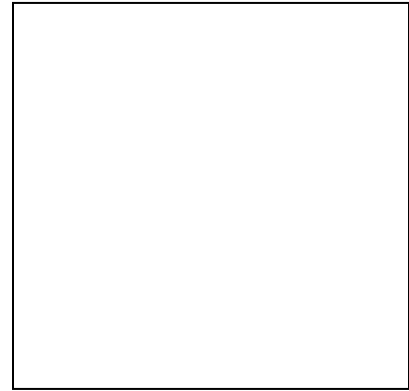
PHOTOGRAPH

In the space provided on the right, glue or staple a 2"x2" "passport" photograph taken within the last three months, showing your head and shoulders only.

Sign your name at the bottom of the photograph.

Print your name on the back.

Do not write across features.



ATTESTATION and AFFIDAVIT

- Under penalty of perjury, I certify that I am of good moral character and to the truth and accuracy of all statements, answers and representations made in the foregoing application, and in all supplementary statements and materials.
- I attest that I have reviewed the educational requirements for the State of Maine and believe that I meet those requirements as stated therein. I understand that all educational and experience requirements must be met to receive a CPA certificate. I also agree to appear in person, if requested, at a time and place determined by the Board or to furnish additional information for the purpose of aiding the Board in the determination of my qualifications.
- I confirm that I have read the Information for Applicants and the Candidate Bulletin. I agree that in the event my examination(s) results are unscorable, any claim I may have will be limited to the examination fee paid by me.
- I authorize the Board to use my social security number for identification purposes in record keeping; information exchanges with state agencies (Maine and other states), federal agencies, and other data sources; and when performing criminal history checks and other background investigations that may be required to verify all information I have provided on this application. I understand that discovery of false information in this application or of relevant criminal history may result in denial of my application.

Signature of Applicant

Date

State of _____ City/County of _____

On this _____ day of _____ 20____ be me personally appeared

_____ to me known as the person described in and who executed the foregoing application, who being duly sworn, did depose and say that the statements therein contained are true.

Subscribed and sworn before me the day and year aforesaid.

NOTARY SEAL

Notary Public

My commission expires

NOTE: Your responses to the background questions* will be kept strictly confidential. The information will be used in the aggregate only for important research regarding the exam.

Mailing Address: CPA Examination Services-ME, PO Box 198469, Nashville, TN 37219

OPTIONAL QUESTIONS

1. Indicate your undergraduate major:

<input type="checkbox"/> Social Science <input type="checkbox"/> Science <input type="checkbox"/> Engineering/Mathematics <input type="checkbox"/> Humanities <input type="checkbox"/> Education	<input type="checkbox"/> Agriculture <input type="checkbox"/> Medicine/Nursing/Pharmacy <input type="checkbox"/> Consumer Science/Human Ecology <input type="checkbox"/> Economics <input type="checkbox"/> Business: Accounting	<input type="checkbox"/> Business: Finance <input type="checkbox"/> Business: Marketing <input type="checkbox"/> Other Business <input type="checkbox"/> Other
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2. Indicate the total number of graduate and undergraduate semester credits you have earned (or expect to earn) in all subjects.

<input type="checkbox"/> Less than 120	<input type="checkbox"/> 120- 130	<input type="checkbox"/> 150-160	<input type="checkbox"/> 160 +
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3. When did you decide to study accounting? (select one)

<input type="checkbox"/> In high school <input type="checkbox"/> After undergraduate degree	<input type="checkbox"/> Lower division college <input type="checkbox"/> Other	<input type="checkbox"/> Upper division college
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4. Indicate the total number of semester hours in accounting you have earned (or expect to earn). (Exclude business law.)
 _____ hours

5. Of the semester hour total in accounting, how many hours were earned in community college? _____ hours

6. Indicate your overall undergraduate grade point average (GPA): _____.

7. Indicate your grade point average (GPA) in accounting-related courses: _____.

8. Indicate the date you completed your last accounting course: _____ Month _____ Year

9. How much work experience do you have in accounting or accounting related field(s)? _____ Years _____ Months

10. Indicate with an "X", by type of course, any supplementary study you undertook in the last six months to prepare for each of the sections.

	College Sponsored (Non-credit course)	Review Course (privately operated)	Firm-Sponsored (given by employer)	Other
AUD	_____	_____	_____	_____
BEC	_____	_____	_____	_____
FAR	_____	_____	_____	_____
REG	_____	_____	_____	_____

MAINE

First-time Application Outstanding Balance Form

This form is optional to be completed by those applicants who choose to pay the First-time Application fee for the Uniform CPA Examination via MasterCard or VISA ONLY.

Name: _____
FIRST MIDDLE LAST

Email: _____

Section(s) to be taken within the next 6 months - as indicated on the first page of the First-time Application.

AUD___ BEC___ FAR___ REG___

Charge amount: \$_____ Credit Card type: ___MasterCard ___VISA

Credit card #: _____ - _____ - _____ - _____

Exp. Date: ____/____

Name on Card: _____

Billing Address: _____

Billing Address: _____

Billing Address: _____
CITY STATE ZIP/POSTAL CODE COUNTRY

I give CPA Examination Services/NASBA permission to charge my credit card the amount as shown above.

Credit Card Holder Signature: _____

Date: _____

Note: Attach this form to the front of the First-time Application.