

MAINE

INFORMATION FOR INITIAL APPLICANTS FOR UNIFORM CPA EXAMINATION

The Maine Board of Accountancy (Board) 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 before completing application materials.

APPLICATION FORMS

Initial applications must be completed by applicants who:

- Have never taken the examination;
- Have previously taken the examination as an applicant in another state but have not earned credit;
- Have previously taken the examination as an applicant of another state and wish to transfer credit to this state;
- Have previously applied and been found eligible but have not taken the examination;
- Have taken the examination as an applicant of this state and have not earned conditional credit;
- Have taken the examination as an applicant of this state had earned conditional credit but the credit has expired.

Applicants who have previously taken the examination for other jurisdictions must complete an initial application form. Applicants, transferring credit(s) from another jurisdiction into Maine, must have earned credit under the same rules as are in effect in Maine. The Authorization for Transfer of the Uniform CPA Examination Grades form must be completed and submitted to CPA Examination Services. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

APPLICATION AND EXAMINATION FEES

All applicants are required to pay both an application fee and an examination fee upon submission of the initial application.

Application fee: \$ 145.00

Examination fees are listed below.

Auditing and Attestation	(AUD)	\$ 230.55
Business Environment and Concepts	(BEC)	\$ 180.95
Financial Accounting and Reporting	(FAR)	\$ 218.15
Regulation	(REG)	\$ 193.35

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

All fees must be paid at the time of application and must be in U.S. dollars. Personal checks, certified checks or money orders must be drawn on a U.S. bank and made payable to CPA Examination Services.

A fee of \$35.00 will be charged each time a check is returned by the bank.

NOTICE TO SCHEDULE

All candidates are advised to see the Candidate Bulletin at www.nasba.org for complete instructions.

After eligibility to take the examination is determined, an Authorization To Test (ATT) will be sent to the National Candidate Database (NCD) at NASBA. NASBA will issue a Notice To Schedule (NTS) to eligible candidates. The NTS is sent to candidates by the method of notification indicated on the application. The NTS will be valid for a 6-month period.

Once an NTS has been issued, an eligible candidate has 6 months from the date of the NTS to schedule and take the approved examination section(s).

Remember your NTS includes the date that your NTS expires. If your NTS expires prior to your taking the examination section(s), you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application and examination fees.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, candidates are required to contact Prometric, Inc. (Prometric) to schedule their examination. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule the examination. For a list of test centers, visit Prometric's web site at www.prometric.com. The Maine Board of Accountancy and CPA Examination Services do not control space availability or location of the test centers.

Candidates who need to reschedule or cancel must contact Prometric. See the Candidate Bulletin at www.nasba.org for complete instructions on how to schedule or cancel the examination. You may be required to pay a penalty and/or forfeit your examination fees, depending on when you notify Prometric of the change or cancellation.

Arriving for your scheduled testing appointment anytime after the scheduled start time may result in your being denied permission to test, and you will not receive a refund of application or examination fees.

ELIGIBILITY FOR EXAMINATION

Initial (and transfer) applicants must:

- Be of good character and reputation; and
- Earned at least a baccalaureate or higher degree conferred by a 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.

EVIDENCE OF EDUCATIONAL QUALIFICATIONS

Initial applicants who have earned baccalaureate degrees are required to submit official transcripts confirming the award of their degrees. Official transcripts and/or Certificate of Enrollment must be submitted to CPA Examination Services at the time of application. If these documents are not received the application will be determined to be incomplete and the applicant will not be permitted to take the examination.

An examination applicant who expects to meet the education requirement within 120 days following the actual date the candidate took his/her first test section is eligible to take the examination. Candidates who are currently enrolled in college must submit a relevant transcript and a completed Certificate of Enrollment form as evidence that they are currently enrolled and that all courses and graduation requirements will be completed within 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 or signed by the candidate. The transcript(s) and Certificate of Enrollment should be received by the application deadline. Grades may not be released, nor may credit for the examination or any part of the examination be given to the applicant unless the education requirement is completed within 120 days following the actual date the candidate took his/her first test section. Final official transcripts showing evidence of completion of the educational requirement must be received by CPA Examination Services before grades will be released.

Applicants who have completed educational requirements at institutions outside the U.S. must have their credentials evaluated by the Foreign Academic Credentials Services, Inc. Evaluation request forms may be obtained by calling FACS at 618-656-5291. Completed evaluations must be received by CPA Examination Services at the time of application.

EXAMINATION CREDIT

Candidates may take the required sections individually and in any order. Candidates who pass a section will be granted credit for the section passed. The passing grade for each section is 75.

Credit for any section passed shall be valid for eighteen (18) months from the date the candidate took that section without having to attain a minimum score on any failed section and a candidate must pass all four sections within that eighteen month period. Candidates who do not pass all four sections within the eighteen months shall lose credit for each section passed outside the period and must retake that section(s).

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

EXAMINATION SECTIONS

<u>Sections</u>		<u>Length</u>
Auditing and Attestation	(AUD)	4.5 hours
Business Environment and Concepts	(BEC)	2.5 hours
Financial Accounting and Reporting	(FAR)	4.0 hours
Regulation	(REG)	3.0 hours

ACKNOWLEDGMENT AND NOTIFICATION

Notification of any deficiencies in the application will be sent within six weeks after its receipt.

A Notice to Schedule (NTS) will be sent to candidates according to the method of notification on the initial application. The NTS is scheduled to generate after the application is completely processed. Candidates are advised that if their NTS is not received within 8 weeks of submission of their application, to contact CPA Examination Services immediately. All candidates are advised to check with their email provider for blocked or spammed emails. The email address from which the NTS will be sent is cbtnts@nasba.org.

APPLICANTS WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for applicants who qualify. Such applicants must obtain an official modification form from CPA Examination Services. Applicants must complete and submit this form each time they apply for the examination and require special modifications. The completed form must be returned to CPA Examination Services with all required documentation. This form may be obtained online at www.nasba.org or by calling CPA Examination Services at 800-CPA-EXAM or 615-880-4250.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Any name or social security number change must be reported in writing via fax or US Mail, with official documentation (e.g. copy of marriage certificate, copy of social security card) to CPA Examination Services. Changes to your address can be reported in writing via fax, email or US Mail. Be sure to include your file number and signature on any correspondence with CPA Examination Services.

REFUND POLICY

There is no provision for withdrawing from the examination. Application fees are **NOT** refundable.

Examination fees may be partially refunded under the following extreme circumstances; medical emergency of candidate or candidate's immediate family, or death in immediate family. Documentation of such circumstances must be submitted along with written request.

Applicants who are deemed ineligible may be approved for a refund of examination fees only. Upon notification of ineligibility, applicants must contact the Maine State Coordinator at 1-800-CPA-EXAM for resolution.

MATERIALS TO BE SUBMITTED

Initial applicants must submit to CPA Examination Services:

- (1) Completed, signed and notarized application; and
- (2) Fee payable to CPA Examination Services. Certified checks or money orders must be drawn on a U.S. bank; and
- (3) Official transcript(s) may be submitted by candidates, to CPA Examination Services at the time of application; and
- (4) Certificate of Enrollment, if applicable;
- (5) Three letters of reference in support of the candidate's application.

CPA Examination Services staff is available by telephone, Monday through Friday, between 8:00 a.m. and 4:30 p.m., Central Time at 800-CPA-EXAM or 615-880-4250.

Submit Application Materials, Application and Examination fees, School transcripts and all other correspondence to:

CPA Examination Services
Maine Coordinator
P.O. Box 198469
Nashville, TN
37219-8469

OR

CPA Examination Services
Maine Coordinator
150 Fourth Avenue N., Suite 700
Nashville, TN
37219-8469

www.nasba.org cpaes-me@nasba.org

MAINE

FOR OFFICE USE ONLY

INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION

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.

PART 1- CANDIDATE INFORMATION

SOCIAL SECURITY NUMBER: _____ - _____ - _____

DATE OF BIRTH: _____
MM/DD/YYYY

FIRST NAME: _____ **MIDDLE NAME:** _____ **LAST NAME:** _____
Must exactly match the name on your identification)

MAIDEN/PREVIOUS NAME: _____ **SUFFIX:** _____ **MOTHER'S MAIDEN NAME:** _____

TITLE (select one) ☐ Mr. ☐ Ms. ☐ Mrs. ☐ Miss **GENDER*** (optional) ☐ Male ☐ Female

ETHNICITY* (optional) select all that apply:

☐ African-American

☐ American Indian. Eskimo

☐ Asian, Pacific Islander

☐ Hispanic or Latino

☐ Caucasian

☐ Other

PART 2 - CONTACT INFORMATION

RESIDENCE ADDRESS: _____

RESIDENCE ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP CODE:** _____ - _____

PROVINCE: _____ **COUNTRY:** _____

PRIMARY TELEPHONE NUMBER: (_____) _____ **FAX NUMBER:** _____

EMAIL ADDRESS: _____

CONTACT PREFERENCE (select one): ☐ Email ☐ Fax ☐ Mail

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP CODE:** _____ - _____

PROVINCE: _____ **COUNTRY:** _____

BUSINESS TELEPHONE NUMBER: (_____) _____ **FAX NUMBER:** _____

IMMEDIATE SUPERVISOR: _____ **BEGINNING DATE OF EMPLOYMENT:** _____

PART 3 - EXAM INFORMATION

	APPLICATION FEE	\$145.00
	<input type="checkbox"/> AUDITING AND ATTESTATION - (AUD)	\$230.55
	<input type="checkbox"/> REGULATION - (REG)	\$193.55
SELECT SECTION(S) TO BE TAKEN	<input type="checkbox"/> FINANCIAL ACCOUNTING & REPORTING - (FAR)	\$218.15
	<input type="checkbox"/> BUSINESS ENVIRONMENT & CONCEPTS - (BEC)	\$180.95

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

Certified 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 Examination 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 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 for First-time Applicants for educational requirements.

NAME OF COLLEGE OR UNIVERSITY	DATES ENROLLED	DEGREE (MAJOR & MINOR)	DATE OF DEGREE		SCHOOL CODE
			MONTH	YEAR	

- 1*. Indicate your undergraduate major:

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

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

<input type="checkbox"/> In high school	<input type="checkbox"/> Lower division college	<input type="checkbox"/> Upper division college
<input type="checkbox"/> After undergraduate degree	<input type="checkbox"/> Other	

- 4*. Indicate the total number of semester hours in accounting you have earned (or expect to earn). (Exclude business law.) _____ semester 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 listed:

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

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

REFERENCES.

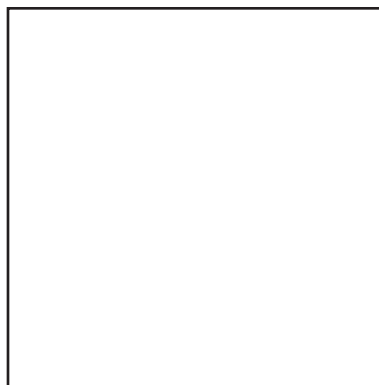
Provide the names and addresses of the three persons whom you have asked to write letters of reference in support of your application for CPA candidacy. (Please note that reference letters may not be provided by persons related to you and that only one of the three letters may be submitted by an employer 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 sign across the features.



APPLICANT 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 understand and agree that I will not divulge the nature or content of any examination question or answer to any individual or entity; I will report to the Board any solicitations or disclosures to which I become aware; I will not remove, or attempt to remove, any examination materials from the examination room. Failure to comply with this attestation may result in my examination score(s) being invalidated, disqualification from future Uniform CPA Examinations, and facing possible civil and criminal penalties.

SIGNATURE OF APPLICANT

DATE

State of _____ City/County of _____

On this _____ day of _____ 20____ before 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.

(SEAL)

Notary Public _____

My commission expires _____