

It is your responsibility to submit the required pages of the application. Please follow the directions below. Do NOT complete this application if you are applying for a reciprocal certificate. This application is for an Authorization To Test for the computerized Uniform CPA examination as an Illinois candidate.

Final checklist before mailing:

A. ALL APPLICANTS (FIRST-TIME, RE-EXAMINATION) SUBMIT THE FOLLOWING TO THE BOARD OFFICE

- Completed and signed **Illinois Application For Computerized CPA Exam** (pages 1 and 2).
- Application fee** based on the number of test sections for which you are requesting authorization to test. Attach the fee to page 1 of the application form. The application fee schedule is on page D of this packet.

B. FIRST-TIME ILLINOIS CANDIDATES: IF YOU HAVE NOT RECEIVED A LETTER INFORMING YOU ARE ELIGIBLE TO TAKE THE CPA EXAM, YOU MUST COMPLETE THE ENCLOSED EVALUATION FORM. SEE THE FORM FOR INSTRUCTIONS (PAGES 3-4).

- Completed and signed **Evaluation Application** (page 3, plus 4 if applicable).

C. CANDIDATES WHO HAVE TESTED FOR ANOTHER JURISDICTION

- Form TC** (Transfer of CPA Exam Credit Form), pages 5-6. IF you have taken the exam for another jurisdiction, send the form for completion to the other jurisdiction where you were a candidate. This form must be submitted regardless of whether you passed any exam sections or not. Your application will not be approved without it

⇒ ⇒ **Submit only those pages of the application you have completed. Keep the information pages for your records.**

There are no application deadlines. You should allow ample time for the Board to process your application and for NASBA to issue you the Notice to Schedule that will authorize you to schedule the time and place of your exams with the Prometric Testing Center. We recommend that first-time candidates whose credentials must be evaluated apply six to eight weeks prior to your first preferred testing date. Re-examination applications will be processed more quickly.

When you mail your application to the Board office it must be properly addressed and have sufficient postage affixed. The Board is not responsible for applications that do not arrive in our office due to insufficient or missing postage. If you want assurance when your application was received in the Board office, send it by certified mail with a return receipt or other secure carrier (UPS, Fed Ex, DHL, Express Mail, etc). Please make note of the courier or USPS Tracking Number so you can follow-up on your application's delivery status. Upon receipt, the Board will send notification that your application was received.

Mail or drop off the completed application to:

Illinois Board of Examiners, 100 Trade Centre Drive, Suite 403, Champaign, IL 61820-7233

SUPPLEMENTAL INFORMATION – PLEASE READ!

- **Candidates with Special Needs or Disabilities:** Applicants requiring modification in the examination administration because of a disability must obtain an official modification form from the Illinois Board of Examiners. It can be mailed to you or downloaded from the Forms section of the Board Web site. The completed form must be returned to the Board office with all required documentation at the time of application. Applicants must complete and submit this form every time they apply for the examination and need special accommodations. For those who have tested in the past two years, the medical documentation does not have to be resubmitted.
- **Foreign Credentials Evaluation:** If you have international credentials to be evaluated or a combination of international and domestic credentials to be evaluated, include the nonrefundable foreign credential evaluation fee. Forward official foreign credentials by registered mail or other secure carrier. They will be returned to you in the same manner. A form for requesting an evaluation of your credentials is in this application packet on page 3. If you are not sure if you qualify, have the evaluation done first and then apply for the exam. If found not eligible, neither the evaluation fee OR application fee will be refunded. If the Board of Examiners has previously evaluated your credentials, submit a copy of your official evaluation letter with your application.

If you have completed courses to fulfill an academic deficiency in response to an evaluation letter from the Board office, do **not** pay the evaluation fee again. You must submit an official transcript verifying completion of the additional classes and request an updated evaluation letter. Please enclose a copy of the official foreign credentials evaluation letter with your request for an update.

If you transferred your international coursework to a U.S. college or university, you must still have the foreign credit evaluated by our office in the manner described in the preceding paragraph. This policy applies to all candidates. We do not accept credit evaluations completed by other credential evaluation services or universities.

- **Domestic Credentials Evaluation:** First-time Illinois candidates must have their academic credentials evaluated before an testing approval will be issued. You may include the nonrefundable domestic credentials evaluation fee with your application or you may request the evaluation prior to requesting authorization to sit for the exam. Forward official domestic transcript(s) in sealed envelopes, or request that each college or university you attended send official transcripts directly to the board office. A form for requesting an evaluation of your domestic credentials is in this application packet on pages 3 and 4. If you are not sure if you qualify, have the evaluation done first and then apply for the exam. If found not eligible, neither the evaluation fee NOR application fee will be refunded.

Domestic Evaluation Fee Waivers: If you have already had your credentials evaluated by the Illinois Board of Examiners, please enclose a copy of the *official* credentials evaluation letter with your application to sit. The evaluation fee will be waived if 1) you paid the application fee to write a pencil and paper exam held within three years from the date of an application for the computer based exam; or 2) you can present a copy of an official Board of Examiners credential evaluation letter dated within three years of the date of application for the authorization to test for the computer based examination.

- **Testing Locations:** Illinois applicants may take the computerized CPA examination at any Prometric test center in the U.S. that offers the CPA examination. See the Board of Examiners Web site for a list of the addresses and phone numbers of Prometric test centers. You can also access information about Prometric testing centers at www.prometric.com/cpa.
- **Rebate Policy:** All fees are nonrefundable.
- **Claim Limitation:** The candidate is hereby advised that in the event of the loss of examination answers, any claim against the Board of Examiners is limited to the amount of the application fees and examination fees paid by the applicant.
- **Oral Requests for Opinions and Interpretations:** Oral requests to the Board of Examiners or to staff members for opinions or interpretations are discouraged. Whenever given, they are nonbinding, and applicants or certificate holders who thereafter act in reliance on such opinions and interpretations do so at their own risk.

- **The application flow:** The application process in CBT for Illinois candidates will incorporate the following steps:
 - A candidate submits an application and fee(s) to the Illinois Board of Examiners for credentials evaluation (if required) and to be authorized to take one to four different sections of the CPA exam.
 - Once eligibility to take the examination is determined, an approval letter is sent to the candidate by the Board of Examiners. At the same time, an Authorization To Test (ATT) is sent to the National Candidate Database maintained by NASBA (National Association of State Boards of Accountancy). The Authorization To Test will be valid for 90 days: candidates must pay examination fees as described in the following paragraph within 90 days of the date of issue of the ATT. You may receive information from NASBA before you receive our approval letter.
 - After NASBA receives the Board's Authorization To Test, NASBA contacts the candidate to request additional fees for grading, computer test (seat) time, digital photo or biometric thumb print at the test center and their processing fee. That payment coupon will state the amount of examination fees to be paid by the candidate and method of payment based upon the sections the candidate has been authorized to take. You will be required to pay the full amount for all parts approved in the Authorization to Test. For example, if your Authorization to Test was for four exam parts, you must pay the full fee for four parts. You cannot pay individually by test part.
 - To assure that you receive email from NASBA, we suggest that you put the following email addresses in your address book: cbtpayment@nasba.org and cpaexam@nasba.org. This hopefully will prevent spam blocking software from preventing receipt of their emails.
 - Once correct fees are received from the candidate, NASBA issues a Notice to Schedule (NTS) to the candidate and also informs the Board of Examiners. The candidate is instructed to contact the Prometric Testing Center to schedule a day and time for testing for each section. **The Notice to Schedule (NTS) is valid for six months from the date of issue. This means that the candidate must schedule and take all sections that were authorized within six months of the NTS issue date.** The exam fee schedule can be found at <http://www.ilboa.org/files/fees.pdf>.
 - The Board of Examiners must approve advisory scores from the AICPA before release to the candidate. As a general rule, you can expect scores to be reported by exam part to the Board twice in each testing window. Scores will be released to the candidate a short time after receipt in the Board office.
 - **Re-examination:** The candidate submits subsequent application(s) and fee(s) to the Board office to be re-authorized to take failed sections or sections not previously scheduled in CBT or sections for which the candidate did not appear (no shows or cancellations by the candidate). **We will not process an application for any sections taken for which scores have not been issued to the candidate. You must wait to receive your scores before reapplying for any failed sections.**

- **Educational requirements for first-time candidates:**

To be admitted to take the examination for the first time **after January 1, 2001**, a candidate for the Illinois CPA examination must have successfully completed at least 150 semester hours of acceptable credit including a baccalaureate or higher degree. The semester hours accepted by the Board must include an accounting concentration or its equivalent. A candidate will be deemed to have met the education requirement if, as part of the 150 semester hours of education as determined by the Board, he or she has met any one of the four conditions listed below. With each of the conditions listed below, accounting hours do not include business law, and no more than six semester hours of accounting may be obtained through internships or life-experience credit posted on a college transcript. Duplicate or repeat credit is not awarded for courses taken more than once at the same or different institutions.

- 1) Earned a graduate degree with a concentration in accounting from a program that is accredited in accounting by an accrediting agency recognized by the Board.
- 2) Earned a graduate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed at least 24 semester hours in accounting at the undergraduate level or 15 semester hours at the graduate level or equivalent combination thereof, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting.

- 3) Earned a baccalaureate degree from a program that is accredited in business by an accrediting agency recognized by the Board and completed 24 semester hours in accounting at the undergraduate or graduate level, including courses covering the subjects of financial accounting, auditing, taxation, and management accounting; and completed at least 24 semester hours of business courses, or substantially equivalent credit hours (other than accounting) courses, at the undergraduate or graduate level.
- 4) Earned a baccalaureate or higher degree from an accredited educational institution or other institution recognized by the Board, including at least 24 semester hours of accounting at the undergraduate and/or graduate level with at least one course each in financial accounting, auditing, taxation, and management accounting and at least 24 semester hours in business courses or substantially equivalent credit hours (other than accounting) courses at the undergraduate or graduate level.

For all purposes above, the formula for conversion of domestic credit quarter hours to semester hours is as follows: 1 quarter hour = 2/3 semester hour.

Courses acceptable toward the 24 hours in business are:

Economics, Business Law, Marketing, Finance, Business and Technical Communication, Business Ethics, International Business, Legal and Social Environment of Business, Management, Business/Management Information Systems, Quantitative Methods and Statistic courses taught by the accounting department.

Please note: No credit is given for repeated or duplicated course work regardless of the home institution's policy on repeated courses.

Courses in Progress Policy:

Candidates may be approved to take the CPA exam during their final term of school at domestic institutions. Please see page 4 of the application packet for the Courses in Progress (CIP) form.

Illinois Board of Examiners Fee Schedule -- Computer-Based Testing

Application fees only are payable to Board of Examiners in the form of a personal check, cashier's check, or money order. **Fees must be drawn on a U.S. Bank in U.S. dollars.** These fees are nonrefundable. As a first time candidate, if you have not received a letter stating you are academically eligible to take the CPA exam, we strongly recommend you have the credentials evaluation completed before applying to take the exam.

Application fees to take the Uniform CPA Examination:

- Application fee for authorization and re-authorization to test:
 - 4 different exam sections.....\$120
 - 3 different exam sections\$108
 - 2 different exam sections.....\$ 76
 - 1 exam section\$ 40
- Credential evaluation for first-time exam candidates:
 - Domestic credential evaluation\$ 175
 - International credentials evaluation\$ 250
 - Combination of international and domestic credentials evaluation..... \$ 250

Other fees:

If a check is returned from the bank for insufficient funds the service fee is:.....\$ 25

See the link at www.ilboa.org for full details of examination fees paid to the National Association of State Boards of Accountancy. Click on "Fees for CPA Exam/Application" in the middle column entitled "CPA Exam Application and Testing Information."

Required Exam on Rules of Professional Conduct

Before the Board may award an exam candidate a certificate as a Certified Public Accountant, applicants shall be required to pass a separate examination on the rules of professional conduct.

- 1) Illinois candidates who successfully complete the Uniform CPA Examination on or after January 1, 2005, are required to pass a separate examination on the rules of professional conduct before they may be awarded an Illinois CPA Certificate. Therefore, candidates who successfully complete all remaining part(s) of the Uniform CPA Exam in January 2005 or later must meet the new requirement.
- 2) Information regarding the examination on the rules of professional conduct will be included with the score reports sent to all candidates.
- 3) Currently, the Board accepts only the “Professional Ethics: The AICPA's Comprehensive Course”. Upon receipt of notification directly from the AICPA that the candidate has successfully completed the examination course with a minimum 90% score, the Board will approve the candidate’s certification and notify the candidate of the certificate number and date of issue.

Frequently asked questions:

Q: Is this exam part of the Uniform CPA Exam?

A: No, this course/exam is totally separate from the Uniform CPA Exam. It is not a “new” section of the CPA exam. It is just a new requirement in Illinois for certification. Over 30 jurisdictions have a requirement similar to this before they will certify or license CPAs. This is a self-study course on CD-ROM or textbook which you schedule at your convenience.

Q: Is there a time limit within which I must complete the course on Professional Conduct after I pass the CPA exam?

A: There is currently no time limit. However, keep in mind that you cannot call yourself a CPA in Illinois until this requirement has been met. When you pass all parts of the Uniform CPA Exam, we will notify you of your test results, but you will not be a CPA at that point in time. You must successfully complete the AICPA course on rules of professional conduct first. Once you purchase the AICPA course, you have one year to complete the exam. After that time, you will have to purchase new test material.

Q: How do I obtain the course/exam?

A: You can access information about the course on the AICPA site www.cpa2biz.com. Key in Ethics Course in the “Search box” and it will bring up the information about the course, how to purchase, information about its content, etc. Be sure you order the correct ethics course – there is more than one offered. It is an open-book test. You can also obtain a free demo CD before you purchase the course.

Q: Why does the AICPA web site mention CPE credit in relation to the course?

A: This course can also be taken to satisfy CPE requirements for a number of states. You are not required to complete CPE unless you are licensed in Illinois. This **is** the correct course to complete to meet the new certification requirement.

Q: What is the cost?

A: The cost is \$123.75 for non-members and \$99.00 for members of the AICPA. Information about AICPA membership is available at www.aicpa.org. Click on “Join AICPA”. There is an Associate Membership available for persons who have passed the CPA exam but who are not yet certified. We are not encouraging or discouraging membership in the AICPA, but want this information available to you.

Q: Is there any other way to obtain the course/exam?

A: For a limited time, the Illinois CPA Society is offering a discounted Ethics Examination with a paid membership as a professional affiliate member if you have been approved to take the CPA exam. Go to the following link for more information. <http://www.icpas.org/icpas/membership/approved-test.asp>

Q: What if I have questions about the grading of the exam?

A: You can direct questions about the grading of the exam to the AICPA Professional Development Quality Assurance Team at 919-402-4164 or aicpacpegrading@aicpa.org

11. Have you previously taken the CPA examination as **an Illinois candidate**? Yes No
 If yes, what month and year (most recent): _____ Under what name? _____
12. Have you taken the CPA exam for another jurisdiction? Yes - what state? _____ No
 Have you passed the IQEX or Uniform CPA Exam? Yes - when? _____ No
13. Do you have a disability that requires modification in exam administration? Yes No

NOTE: If you have ever taken the Uniform CPA Exam for another jurisdiction, you must have your scores forwarded to the Illinois Board of Examiners from the jurisdiction in which you took the exam. Scores must be sent whether or not you passed any section(s) of the exam. Please complete the enclosed "Form TC" (pages 5 & 6) to have your scores forwarded to this office. Your application is incomplete without the "Form TC".

ATTESTATIONS AND AUTHORIZATIONS

14. All Candidates:

- Under penalty of perjury, I certify to the truth and accuracy of all statements, answers and representations made in the foregoing application, and in all supplementary statements and materials.
- 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 of 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 scores being invalidated, disqualification from future CPA Examinations, and facing possible civil and criminal penalties.
- I authorize the Illinois Board of Examiners to relay information about me including: name, address, mother's maiden name, telephone number, social security number, date of birth, email address, university(ies) attended, degree(s) earned, and credits earned and dates credit earned on the CPA examination to the National Association of State Boards of Accountancy (NASBA) for the sole purpose of building the national scheduling database for the computerized CPA examination. In addition, I authorize the Board to release generic ranking information about candidate performance on the exam to the Illinois CPA Society and/or the AICPA for consideration of state or national awards. No individual candidate scores will be released to any third party.
- I attest that I am not a Certified Public Accountant in any of the 55 jurisdictions of the United States.
- I attest that I have not 1) passed all parts of the Uniform CPA examination or 2) passed the IQEX accounting exam.
- I confirm that I have read and understand the provisions contained in the "Information for Applicants." I agree that in the event my examination data is lost or damaged, any claim I may have will be limited to the examination fee(s) paid by me.

 Name Printed

 Signature

 Date

ILLINOIS BOARD OF EXAMINERS

Mailing Address: 100 Trade Centre Drive Suite 403 • Champaign IL 61820-7233

●PHONE (217) 531-0950 ● FAX (217) 531-0960 ● TTY (217) 531-0934 ●WEB: www.ilboa.org ● E-MAIL: help@ilboa.org

PLEASE CHECK ONE:

DOMESTIC CREDENTIALS ONLY (DOM)

INTERNATIONAL CREDENTIALS ONLY (FOR)

BOTH INTERNATIONAL & DOMESTIC CREDENTIALS (FOR)

ARE YOU APPLYING TO TAKE THE CPA EXAM? YES NO

IS YOUR APPLICATION ENCLOSED WITH THIS EVALUATION FORM? YES NO

YES, I have taken the CPA exam for another State _____(State/Month/Year)

Print the "Form TC" (pgs. 5 & 6), complete Section A and forward to the other state board.

(Type or write legibly)

1 Name in full _____
 First Middle Last/Family Suffix (Jr. Sr, etc) Maiden/Previous

2 Date of birth _____ 3 U.S. Social Security # (opt.) _____
 (We are requesting your social security number to expedite your application. The board will not disclose an individual's SSN without the consent of the individual to anyone outside the Board except as mandated by law. Providing your SSN may minimize administrative delays associated with processing your application and matching transcripts and other information to your file.)

4 Sex: Male Female 5 E-mail address (print!) _____

6 Daytime telephone number _____ Fax Number _____
 area/country code number area/country code number

7 Current mailing address _____
 Street and Number Apt/Building number

 City State/Province/Country Zip/Postal Code

8 List *all* colleges and universities you have attended *both foreign and domestic*. Enclose **original** transcripts in native language, mark sheets, degree certification(s) and certified English translations of all documents. You must list and submit transcripts from all institutions attended. If you do not provide complete information on this form, a delay in processing your evaluation will result. Include official transcripts with the form or have each school send them directly to the board office.

Name of College or University	City, State, Province, Country	Dates of Attendance		Hours Earned and/or Date & Name of Degree/Diploma Earned
		Month/Year Entrance	Month/Year Leaving	

9 Enclose a check or money order in U.S. funds drawn on a U.S. Bank payable to Board of Examiners according to the following fee schedule:

Domestic credential evaluation\$ 175 International credentials evaluation\$ 250
 Combination of international and domestic credentials evaluation..... \$ 250

If you are submitting the evaluation request with your application to take the exam, you may write one check for both the application fee and evaluation fee. If you are unsure that you qualify, we recommend you have the evaluation completed *before* you submit your examination application.

10 Under penalty of perjury, I certify to the truth and accuracy of all statements, answers and representations made in the foregoing and in all supplementary statements and application materials.

 Signature of Applicant

 Date

**TRANSFER OF CPA EXAM CREDIT (FORM TC)
INTERSTATE EXCHANGE OF CPA EXAMINATION INFORMATION**

Illinois Board of Examiners

Mailing Address: 100 Trade Centre Drive, Suite 403 • Champaign IL 61820-7233

•PHONE (217) 531-0950 • FAX (217) 531-0960 • TTY (217) 531-0934 •WEB: www.ilboa.org • E-MAIL: help@ilboa.org

▶ ▶ SECTION A ◀ ◀

Complete Section A only and forward this form to the Board of Accountancy in the state in which you hold a valid unrevoked CPA certificate, or if no certificate is held, to the jurisdiction in which you wrote the Uniform CPA Examination. Request that the State Board complete Sections B through E on pages 5 and 6 and that they return it to the Illinois Board of Examiners at the address above. There may be a fee for this score certification. Check with the state board before mailing. A complete list of state board contact information is at www.nasba.org. Click on CPA Exam, Jurisdiction Map.

Name _____
First Middle Family/Last Previous name(s)

Mailing address _____
Street or P.O. Box City State/Province/Country Zip/Postal Code

Date of Birth _____ U.S. Social Security number (opt.) _____

Date(s) of previous exam sitting(s) (month and year): _____

This is my authorization for you to furnish the Illinois Board of Examiners with a complete record of my exam scores. I have been issued a CPA certificate from your jurisdiction: Yes No

Signature of Applicant Date

▶ ▶ SECTION B ◀ ◀

Sections B through E are to be completed by the Board of Accountancy from where you are transferring your scores or certificate.

Complete for applicants who have received certificates:

The applicant:

was issued certificate number _____ on _____

has successfully practiced public accounting 5 of the last 10 years. Has not been disciplined by this board.

The certificate is in good standing (valid and unrevoked) and expires on _____

▶ ▶ SECTION C ◀ ◀

The applicant:

has not been issued a certificate by this board because the following requirements have not been met:

- | | |
|---|--|
| <input type="checkbox"/> Pass uniform CPA examination | <input type="checkbox"/> Pass ethics examination |
| <input type="checkbox"/> Experience | <input type="checkbox"/> Pay appropriate fees and/or post bond |
| <input type="checkbox"/> Residence | <input type="checkbox"/> Other (please specify) |

FORM TC, con't.

▶ ▶ SECTION D ◀ ◀

Verification of Examination Credits

The following are scores awarded on the uniform CPA examination(s) for the applicant named on page 4, as reported by the AICPA Advisory Grading Service and approved unchanged by this board. Please explain below if any scores were changed or if an exam other than the Uniform CPA exam was used. Attach additional pages if necessary.

Please list all scores, include failing scores, recorded for the applicant.

Date of Examination (Month/day/year)	AICPA ID Number or CBT Section ID number	AUD (AUDIT)	BEC (LPR)	FAR (FARE)	REG (ARE)

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

BOARD SEAL

Name of State Board

Signature of Board Representative (do not use rubber stamp)

Title

Date

▶ ▶ SECTION E ◀ ◀

Comments or explanations of information provided: