

INSTRUCTIONS FOR APPLICANTS FOR THE CPA EXAMINATION

(Effective 8/04/2024)

ON-LINE APPLICATION

An application is not considered complete for an initial (first-time) applicant unless official transcripts are sent by e-script or mailed directly from the college(s) or university(s) to the State Board office. (Do not have transcripts sent prior to award of degree/completion of credits.)

Re-examination candidates should not apply for the same test section(s) unless they have received an examination grade(s).

Applicants who have previously taken the examination in another jurisdiction are considered initial (first-time) applications for Mississippi. Applicants who have taken the examination in another jurisdiction must arrange for the transfer of their grades from the original jurisdiction to the Mississippi State Board of Public Accountancy. Credits will only be accepted by Mississippi provided the state has equivalent standards and requirements. *An Authorization for Interstate Exchange of Examination and Licensure Information* form will be required. This form is available from our website at: www.msbpa.ms.gov.

APPLICATION FEES: Candidates must pay a **nonrefundable application fee** payable to the Mississippi State Board of Public Accountancy with each application as follows:

Initial (first-time)	\$150.00
Examination 4 sections	135.00
Examination 3 sections	115.00
Examination 2 sections	95.00
Examination 1 section	75.00

The following fees are collected by the Board and paid to the contract examination providers for the following examination sections:

<u>CORE EXAM SECTIONS:</u>	Until 5:00pm <u>8/4/2024</u>	After 5:00pm <u>8/4/2024</u>
AUD - Auditing & Attestation	254.80	262.64
FAR - Financial Accounting	254.80	262.64
REG - Regulation	254.80	262.64

DISCIPLINES:

BAR - Business Analysis and Reporting	254.80	262.64
ISC - Information Systems and Controls	254.80	262.64
TCP - Tax Compliance and Planning	254.80	262.64

Applications are valid until the candidate sits for the applicable section(s) but no longer than six months. A candidate who fails to appear for an examination shall forfeit all fees charged.

BOARD FEES ARE NONREFUNDABLE.

NOTICE TO SCHEDULE - NTS

Once your eligibility to take the exam is determined, the Mississippi Board will send an Authorization To Test (ATT) to the National Candidate Database at NASBA. The candidate will be issued an official Notice To Schedule (NTS). The NTS will be valid for the 6-month application period. Upon receipt of the NTS, candidates may schedule at any qualified Prometric Testing Center at www.prometric.com/cpa.

The Mississippi State Board of Public Accountancy does not control space availability or locale of the testing centers. There are two options for scheduling/rescheduling: (Refer to Candidate Bulletin.)

1. Use Prometric's Internet scheduling tool located at www.prometric.com/cpa . The system is available 24 hours a day, seven days a week.
2. Call the Candidate Services Call Center at 1-800-580-9648. The center is open Monday - Friday from 8:00am to 8:00pm Eastern Time.

EXAMINATION SCHEDULE AND SECTIONS *Rules and Regulations Section 2.2.10.*

Effective July 1, 2020, the computerized CPA Examination was offered year-round with some "down time". While there is no longer a concept of a "testing window", that term may still be used occasionally to refer to a calendar quarter.

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice To Schedule (NTS).

<u>Section</u>	<u>Length</u>
ALL TEST SECTIONS	4 hours

It is highly recommended candidates visit www.thiswaytocpa.com/exam/ to access the Uniform CPA Examination Candidate Bulletin as well as a tutorial and sample tests to gain familiarity with the computerized format prior to sitting for the examination.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Mississippi State Board of Public Accountancy available online applications process. Upon receipt of your requested accommodations, it will be considered and you will be notified of the Board's decision. Documentation of a disability and/or previous accommodation(s) must be submitted to the Board before scheduling can be approved. You must schedule your test date at least 10 days in advance.

EDUCATIONAL REQUIREMENTS *Rules and Regulations Section 2.2.1.(a)*

Candidates must have completed the educational requirements as required by law codified at Mississippi Code § 73-33-1 et. seq. and Chapter 2 of the Board Rules and Regulations and in addition to the residency and good moral character requirements. **Mississippi law (Code Section 73-33-5) has been revised effective July 1, 2016, to allow examination candidates to sit for the CPA exam with a baccalaureate degree of at least 120 collegiate-level semester hours, with an accounting concentration as defined in Board Rule 2.2.1a(2).** Your application will be considered incomplete if you have not completed the education schedule.

If your degree is from a foreign country, you must have it evaluated by a foreign credentialing service in addition to submitting an official foreign transcript to the Board office. **Effective July 1, 2016, NIES* is the only acceptable foreign credentialing service.** The evaluation must schedule in detail and certify the education requirements have been met. It will be reviewed by the Board for determination as equivalent to an accredited institution.

***NASBA International Evaluation Services (NIES) - Here is the link to NIES:**
<https://www.nasba.org/products/nasbainternationalevaluationservices/>

EXAMINATION CREDIT *Rules and Regulations Section 2.2.10.*

Upon implementation of the computer-based CPA examination, a candidate may take the required test sections individually and in any order. The passing grade for each section is 75. Candidates who pass a section will be granted credit for the section passed.

Credit for any test section(s) passed shall be valid for thirty (30) months from the date the candidate's score was released. There is no requirement to attain a minimum score on any failed test section(s) and no requirement to consider whether the candidate has taken other test sections, provided that:

1. Candidates must pass all four test sections of the CPA examination within a rolling thirty (30) month period, which begins on the date that the score is released for the first test section(s) is passed; AND
2. Candidates who do not pass all four sections of the CPA examination within the rolling thirty (30) month period shall lose credit for any test section(s) passed outside the thirty (30) month period, and those test section(s) must be retaken.

NAME OR ADDRESS CHANGES

Any name or address change must be reported updated with the Mississippi State Board of Public Accountancy with official documentation (copy of marriage certificate or legal documentation). Be sure to include the last 4 digits of your social security number on any correspondence to the Board.

Below is a link to the forms and documents available on our website. The Report of Name Change form can be found there.

<http://www.msarpa.ms.gov/forms-and-documents>

PROOF OF RESIDENCY *Rules and Regulations Section 2.2.1.(b)*

Factors normally considered by the Board in determining residency are as follows:

- Place of registration as a voter
- Vehicle registration and tags
- Filing of Mississippi State Resident Income Tax Returns
- Qualifying for Homestead Exemption in Mississippi and payment of real estate taxes to this state
- Graduation from a Mississippi university or college

NASBA will revert to a quarterly schedule to release exam scores due to necessary standard-setting analyses and activities. Although there may be some delay in scheduling exams and receiving scores, Prometric plans to increase testing days and hours available to schedule. Due to the limited testing schedule and possible delayed score releases, any MSBPA candidate with Uniform CPA Exam credit on January 1, 2024 will have such credit extended to June 30, 2025.

2024 Test Administration Schedule/Score Release Timeline				
	Core	Core	Discipline	Discipline
Quarter	Test Dates	Score Reports	Test Dates	Score Reports
24Q1	Jan 10 – Mar 26	May 14 – June 4	Jan 10 – Feb 6	Mar 26 – Apr 16
24Q2	Apr 1 – June 25	October 1	Apr 20 – May 19	June 20
24Q3	July 1 – Sept 25	November 1	July 1 – July 31	September 3
24Q4	Oct 1 – Dec 26	Early Feb 2025	Oct 1 – Oct 31	December 3