

CPA EXAMINATION APPLICANT INSTRUCTIONS

ON-LINE APPLICATION

An application is not considered complete for an initial applicant unless official transcripts are sent by e-script (to danielle.parrish@msbpa.ms.gov) 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).

Candidates who have previously taken the examination in another jurisdiction are considered initial (first-time) applicants 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.

BOARD 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
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Application Fees after Initial:

Exam 4 sections	135.00
Exam 3 sections	115.00
Exam 2 sections	95.00
Exam 1 section	75.00

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

	Until 5:00pm 8/1/2025	After 5:00pm 8/1/2025
<u>CORE EXAM SECTIONS:</u>		
AUD – Auditing & Attestation	262.64	265.57
FAR – Financial Accounting	262.64	265.57
REG – Regulation	262.64	265.57

DISCIPLINES:

BAR – Business Analysis and Reporting	262.64	265.57
ISC – Information Systems and Controls	262.64	265.57
TCP – Tax Compliance and Planning	262.64	265.57

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 APPLICATION 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 six months. 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:

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.

Detailed instructions concerning scheduling to test will be included on the Notice To Schedule (NTS). ALL TEST SECTIONS ARE 4 HOURS IN LENGTH.

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 submit the modification form which is available online when completing the exam application for the Mississippi State Board of Public Accountancy. 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).

If your degree is from a foreign country, you must have it evaluated by NASBA International Evaluation Services* (NIES) in addition to submitting an official foreign transcript to the Board office. It will be reviewed by the Board for determination as equivalent to an accredited institution.

Link: *[NASBA International Evaluation Services \(NIES\)](#)

EXAMINATION CREDIT *Rules and Regulations Section 2.2.10.*

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 passed test section(s); 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

Name and address changes must be reported to the Mississippi State Board of Public Accountancy in writing, it can be mailed or emailed to the Board office. A name change request must be accompanied with official documentation (copy of marriage certificate or court records). [Form to Report Name Change](#)

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

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

- Registration as a Mississippi voter
- Vehicle registration and tags in Mississippi
- Filing of Mississippi State Resident Income Tax Returns
- Qualifying for Homestead Exemption in Mississippi
- Graduation from a Mississippi University or College