

## New Hampshire | NASBA

### Applying for the Uniform CPA Examination

Before applying for the Uniform CPA Examination, please read the [Information for Applicants](#) to determine if you are eligible to apply as a first-time candidate. You are also advised to read [The Candidate Bulletin](#) before submitting applications online or through the mail. You can also refer to the [New Hampshire Exam and Certification Requirements](#) and the [FAQ on the New Hampshire Board of Accountancy website](#) for more information.

You are able to apply for one or more sections of the examination at a time; however, you are advised to only apply for a section of the examination if you are ready to take it within the next six months.

First-time applicants may register online via credit card.  
(VISA, MasterCard or Discover only)

> [APPLY NOW](#)

If applying via mail, send application and any additional required information or documents to:

CPA Examination Services – NH  
PO Box 198469  
Nashville, TN 37219

Please allow up to two weeks from your file completion date (when application, fees and all additional required materials have been received) for your application to be processed. Acknowledgment of receipt of application will be sent to applicants via email, unless otherwise indicated. This notice is sent to applicants only as acknowledgment of receipt of application.

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### Re-applying for the Uniform CPA Examination

Before re-applying for the Uniform CPA Examination, please read the [Information for Re-examination Candidates](#) to determine if you are eligible to apply as a re-exam candidate. You are able to apply for one or more sections of the examination at a time; however, you are advised to only apply for a section of the examination if you are ready to take it within the next six months.

Re-examination candidates may register online via credit card (VISA, MasterCard or Discover only). Please allow at least five business days from your submission date for processing.

> [APPLY NOW](#)

If applying via mail, please allow at least 15 business days for complete processing of your Re-

examination Invoice. Send application and any additional required information or documents to:

CPA Examination Services – NH  
PO Box 198469  
Nashville, TN 37219

To request your Jurisdiction ID number, send an email to: [cpajurid@nasba.org](mailto:cpajurid@nasba.org).

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## Exam Credit

You may take the required test sections individually and in any order, but are required to pass all four sections of the examination within a rolling 18 month period, which begins on the date the first examination section passed was taken.

Credit for any section passed shall be valid for 18 months from the actual date the examination sections were taken. Examination credit expires by section. You will lose credit for each section passed outside the 18 month period, and will have to retake those sections. Please read the [New Hampshire Exam and Certification Requirements](#) for more information.

## Special Notice

Successful completion of the Uniform CPA Examination does not qualify a person to use the designation CPA. New Hampshire is not a two-tiered state and no certificate is issued upon successful completion of the Uniform CPA Examination.

## Requirements for issuance of certificate as Certified Public Accountant

In order to obtain a certificate and license to practice as a CPA for the State of New Hampshire, you must submit all necessary forms, meet the education and good character requirements and have public accounting or governmental experience pursuant to RSA 309-B: 5. The public accounting experience must be obtained pursuant to RSA 309-B: 5 IX, and the governmental must be obtained pursuant to RSA 309-B: 5 X. You may earn your experience before, during or after the exam. A complete set of statutes and administrative rules are available on the [Board's website](#).

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## Fees

All First-Time applicants are required to pay both an application fee and an examination fee upon submission of the first-time application.

All Re-Examination candidates are required to pay both a registration fee and an examination fee at the time of registration.

Applicants are able to apply for one or more sections of the examination at a time; however, you are advised to only apply for a section of the examination if you are ready to take it within the next six

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 through a U.S. bank and made payable to CPA Examination Services.

## Examination Fees

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

## Registration Fees

4 examination sections	\$185.00
3 examination sections	\$170.00
2 examination sections	\$155.00
1 examination section	\$140.00

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

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## Exam Requirements

### Education

Please read the [Information for Applicants](#) for a detailed description of education requirements in this jurisdiction.

[| > Download a Pre-evaluation Application \(optional\)](#)

All educational requirements must be met at the time of application. All educational transcripts and/or foreign evaluations are required to be submitted at the time of application.

Applicants who completed educational requirements at institutions outside the U.S. at the time of

application must have their educational credentials evaluated by any member organization of the National Association of Credential Evaluation Services (NACES).

## Residency

There is not a residency requirement for the state of New Hampshire.

## Refund Policy

There is no provision for withdrawing from the examination and/or requesting an extension of your current Notices to Schedule (NTS). Application and/or examination fees are not refundable.

Candidates with extreme circumstances may request an NTS extension or a partial refund of their examination fees under specific circumstances utilizing the [Exception to Policy Form](#). For such consideration, this form and supporting documentation must be received no later than 30 days from the date of the extreme circumstance.

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## Online Scores

Online scores are available for this state. We do not receive all scores at once. If you do not see your score online, we have not yet received your information. The site is updated as scores are received.

**NOTE: You must wait at least 48 hours before registering to retake any sections of the examination you did not pass.**

> [Get Your Online Scores](#)

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## NTS Reprints

Candidates who were found eligible to sit for the examination and have paid all required fees can reprint their NTS online.

> [Reprint Your NTS](#)

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## Guam Surcharge

Regardless of which Board of Accountancy has declared you eligible for the examination, you must pay an additional surcharge for each examination section you plan to take in Guam.

You need your NTS and a credit card to proceed. **NOTE:** The Guam Surcharge is non-refundable.

- If your Mother's Maiden Name was not entered on your original application, enter "Unknown" where Mother's Maiden Name is requested.
- When trying to pay the Guam Surcharge, all of your candidate information must match what we already have in the system.
- If you are not entering all four sections of the examination, please remove the zeros from the unused fields and leave them blank.

> [Pay Guam Surcharge](#)

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