



New Hampshire Exam and Certification Requirements

Revised December 8, 2011

Dear Exam Candidate or CPA Candidate:

Below are responses to frequently asked questions regarding the examination and certification process to become a Certified Public Accountant (CPA) in the State of New Hampshire. These questions and answers are general in nature and are informational only. Each and every applicant for either exam or a certificate/license to practice as a CPA must meet in full all the laws and rules of the State of New Hampshire Board of Accountancy for examination and certification as a certified public accountant. This information is not intended to be all inclusive, and you must apply for and be accepted to sit for the examination and must apply for and fulfill all the RSA's contained in RSA 309-B and fulfill all the applicable Administrative Rules which outline and define the certification requirements in order to obtain a certificate to practice public accounting in the State of New Hampshire. In order to obtain all the information needed to become certified in the State of New Hampshire, you will need to review both the statutory requirements and rule requirements (RSA 309-B and Ac 100-500).

We hope this document will respond to your inquiries. If it does not, please feel free to e-mail us with specific questions at kware@nhsa.state.nh.us.

The Uniform CPA exam is offered in a computerized (CBT) format. For applications for the CBT, please visit www.nasba.org, click on Exams, then click on CPA Exam, then click on New Hampshire.

The New Hampshire Board of Accountancy offers the CPA exam; however, the Board has contracted with the National Association of State Boards of Accountancy (NASBA) CPA Exam Services (CPAES) to approve and process the applications for the exam. NASBA will review and approve your education, process your application, send you the Notice to Schedule (NTS) and will notify you of your grades. During the application process you may email CPA Exam Services at cpaes-nh@nasba.org with questions regarding the CPA exam. Upon completion of the CPA Exam, and when you are ready to apply for certification, you will then apply for the certificate and license to practice through the New Hampshire Board of Accountancy.

* WE DO NOT REQUIRE RESIDENCY OR SOCIAL SECURITY NUMBERS FOR NON-U.S. CITIZENS.

* YOUR EXAM GRADES DO NOT EXPIRE ONCE YOU PASS THE FULL EXAM PURSUANT TO RSA 309-B: 5 IV, and V.

What Are The Requirements To Sit For The Exam?

(1) For applicants who first sat for the exam prior to January 1, 1996, the applicant shall have had at least a baccalaureate degree from an educational institution accredited pursuant to (b) below;

(2) For applicants who first sat for the exam on or after January 1, 1996 but before January 1, 2005, the applicant shall have had at least a baccalaureate degree from an educational institution accredited pursuant to Ac 302.02(b) with at least 24 semester hours in business, including at least 12 semester hours in accounting; and

(3) For applicants who first sat for the exam on or after January 1, 2005, the applicant shall have had at least a baccalaureate degree from an educational institution accredited pursuant to (b) below and at least 120 semester hours of education with at least 24 semester hours in business, including at least 12 semester hours in accounting.

AFTER JUNE 1, 2014 (For exam and certification – please review the bold and underline).

RSA 309-B: 5, III (c) On or after July 1, 2014, at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent as determined by board rule to be appropriate; **provided however, that candidates for a certificate may sit for the examination described in paragraph IV if they have at least 120 semester hours of college education including a baccalaureate degree conferred by a college or university acceptable to the board the total educational program to include an accounting concentration or equivalent as determined by board rule to be appropriate.** The applicant's degree (for obtaining a certificate) shall include 30 semester hours of accounting courses. The accounting credits shall include coverage in financial accounting auditing, taxation, and management accounting. In addition, the degree shall include, or be supplemented by, 24 semester hours of business courses other than accounting courses. These business courses may include but not be limited to coverage in the areas of business law, business information systems, finance, professional ethics, business organizations and economics.

(What this means is that you may sit for the exam with the bachelor's degree, the 120 credits, the 12 credits in accounting and 12 credits in business. However, before certification can be awarded, you must obtain 150 hours of educational credits with 30 hours in accounting and 24 hours in business.)

**** As of this date, the rules as to what will be required for courses within the 150 hours of credit are not written, and the board is working on writing those rules at this time.***

What Kind of Education Verification Do I Need?

Ac 301.02 (3) States that if your degree is from the United States an official transcript in accordance with 301.02 (3) (a) must be provided. Please see rules at the bottom of this document.

Ac 301.02 (d) (3) States that if your degree/s were earned from a foreign country, you will need to have the degree or degrees evaluated by an evaluation company approved by the National Association of State Boards of Accountancy. That evaluation must comply with 301.02 (d) (3) (b). Please see rules at the bottom of this document.

You may find a list of approved evaluators at www.naces.org. The evaluation must be a course-by-course evaluation and break down the number of accounting and business courses.

If you are unsure if you meet the requirements, you may contact CPAES, who offers an optional pre-evaluation service. Go to www.nasba.org, click on CPA Exam, click on the State of New Hampshire, click on first-time application, then scroll down and choose Pre-Evaluation. Again, this is not mandatory and is not required by the NH Board of Accountancy. The service has a minimal fee and they will pre-evaluate your education before the actual exam application process to ascertain if you qualify. The New Hampshire Board of Accountancy will not pre-evaluate your education. The fee will not be applied to the exam cost.

If you have a foreign degree and it has been evaluated by an acceptable evaluation company, you will request that the evaluation company send the evaluation to CPAES. The address is on the bottom of the application for examination.

What Courses Are Acceptable For the 12 Accounting Courses Requirement?

The basic courses that qualify for the accounting are those courses that contain accounting in the course title:

Samples: (These are only a few samples and this list is not all inclusive. There are many additional courses, but this should give you some guidance.)

- Accounting I & II
- Intermediate Accounting I & II
- Advanced Accounting
- Analyzing of Financial Statements
- Auditing

- Corporate Financial Reporting
- Cost Accounting
- Financial Management
- Managerial Accounting
- Management Accounting
- Financial Accounting
- Cost Accounting
- Accounting Systems
- Governmental Accounting
- Partnership and Corporate Accounting
- Taxation courses including Federal Taxation (Federal Taxation is not a requirement)

How Do I Apply For The Exam?

The exam is computerized and you will arrange to sit for the exam through Prometric, and may sit for the exam anytime the exam window is open and there is a seat available at the center you wish to use. You may physically sit anywhere in the United States that has an approved exam site. You may only sit once for each part in a two month window. Example: If you sit for BEC in January, you cannot sit for BEC in February of the same exam window.

The exam is open: January & February
 April & May
 July & August
 October & November

The exam is closed March, June, September and December for grading.

In order to apply for the CPA Exam you must go to www.nasba.org, click on “Exams” and then choose the exam you wish to apply for. Choose the State of New Hampshire from the map or the drop-down menu, then choose whether you are a first-time or re-exam candidate. If you are not sure, click on both to review the descriptions to determine which application to file. Either application will have instructions on how to apply and pay for the exam.

Please be aware each time you apply for the parts of the examination, you are required to pay an application fee. However, you should only apply for those parts of the exam that you are prepared to sit for in a six-month period, as once you are approved and you receive your NTS, the NTS expires six months from the date it is issued.

How Will I Know If I Have Been Approved To Sit?

Once you have submitted your education, application and fees, your information will be reviewed by CPAES to ascertain if you meet the New Hampshire education requirements. Upon approval to sit, CPAES will either mail or email you your NTS. This document is extremely important and ***must be brought to the exam site*** with you or you will not be allowed to sit. Please read it and make sure your name is correct. If it is not, then contact CPAES immediately to obtain a new NTS.

How Do I Arrange To Sit?

Upon receipt of your NTS, you will have six months from the date of issuance of the NTS to sit for the exam part(s) you have applied for. You will contact Prometric and arrange for a seat at the exam site of your choice through the [Prometric website](#). You should ensure you give yourself time to sit for any parts you register for.

If you do not sit within six months of the date on the NTS, that NTS is invalid and cannot be used. If you have a hardship or medical situation that precluded you from sitting, please contact CPA Exam Services immediately and request an extension. The extensions are given for hardship or medical reasons and are determined on a case-by-case basis and may require documentation.

We strongly recommend that you read the [Candidate Bulletin](#) located on NASBA's website. You can also visit www.cpa-exam.org or www.thiswaytocpa.com for more information.

What Happens After I Sit?

After you have completed your scheduled exam section(s), your exam(s) are electronically submitted to the grading service. The grading service then transmits your grades to CPAES who will post them on the NASBA website. A hard copy of your score is also either mailed or emailed to you, based on your requested preference.

How Do I Pass The Computerized Exam?

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. The first two months of each calendar quarter is an open testing window. March, June, September and December are closed for testing.

Please review Ac 303.02 CPA Examination Required, at the end of this document.

How Do I Prepare For The Exam?

This is a personal choice. One popular suggestion is to take a preparatory course. It's for you to decide which type of course is best for you, and if you would benefit from taking one.

Transferring Examination Grades Into New Hampshire

Whenever you transfer examination grades from a different state or jurisdiction into New Hampshire, you must meet what New Hampshire's requirements were at the time you took the exam in the other state or jurisdiction.

CERTIFICATION

How Do I Obtain A Certificate and License To Practice As A Certified Public Accountant?

Before you sit for the exam or before you apply for certification, you must meet all the applicable Statutes RSA-309:B and all applicable rules Ac Chapter 300 CERTIFICATION, REGISTRATION, AND PERMIT REQUIREMENTS. Please review Ac 301.01 through Ac 304.07 located on our website.

You may obtain an application for certification on the website of the Board at www.nh.gov/jtboard/boa.htm. You will need to choose an application:

- a. If you sat for the exam through New Hampshire, then choose the application for those who sat for the exam through New Hampshire. If you applied through New Hampshire but physically sat in another state because of convenience, you still fill out this application.
- b. If you sat for the exam through another state and now want to apply for a certificate in New Hampshire, you will need to file the application for an individual who sat in a state other than New Hampshire.

- c. If you are currently licensed as a CPA in another state other than New Hampshire, please choose the Reciprocity application.

New Hampshire does not have a residency requirement, and there is no requirement to have a Social Security Number if you are not a citizen of the United States.

What Do I Submit, and How?

When you download the instructions and the application, there are forms that need to be filled out and returned to the NH Board of Accountancy. We prefer that everything be submitted as a complete package. If you receive transcripts from a college or university, do not open the sealed envelope. Please send the transcripts in the envelope sealed.

The components of the application are:

1. The application itself. Please type in your information. If you are using a business address as a mailing address, do not forget the name of the business in the address.
2. We will need formal educational transcripts or foreign evaluation if you did not sit for the exam through New Hampshire. If you sat for the exam through New Hampshire, this information will be in your exam file and you will not need to send it in. If you obtained a higher degree since you applied for the examination, we will need you to send us that transcript.
3. We will need you to submit a statement and transfer of grades if you sat for the examination through another state other than New Hampshire. The Authorization for Interstate Exchange of Information form is available through www.nasba.org.
4. You will need the three reference letters. These letters must be from someone who has known you for three or more years. You may use friends, religious leaders, fellow colleagues or fellow co-workers. The individuals you choose are writing to us about your character, not your employment capabilities. The letters shall include the following supplied by the person writing the character reference:
 - (1) The writer's name, residential addresses, and telephone number;
 - (2) The context in which the writer became acquainted with the applicant;
 - (3) The nature of the relationship that the writer has with the applicant and the length of time that the writer has known the applicant;

(4) Any information about the applicant that the writer believes supports or detracts from the applicant's good character; and

(5) The writer's signature indicating that the information contained in the reference is true and correct to the best of the writer's knowledge and belief, and the date signed.

Experience Forms

It is imperative that you have your employer complete in full the two experience letters. There are two components to this very important verification. On the website you will find the "Employment Verification Letter" and the "Public Accounting Experience Letter". The verification letter must be on the employer's letterhead and signed by the same individual who signs the public accounting experience letter. You must show the exact dates you were employed, such as January 10, 1998 through September 16, 2003. The minimum requirement must be met and verified on these documents. The individual signing your experience letters must hold one of the designations we accept, must have had the authority to review, direct and evaluate on a continuing basis your accounting activities.

- a. We will also need a copy of the Passport or Driver's License for the individual verifying your experience. We do not need the full Passport, just the pages showing his or her picture and signature. He or she may sanitize personal information such as address or ID numbers, but we must at least be able to see the person's picture, name and signature.
- b. We will need you to submit a copy of **your** Drivers' License or Passport. If you use your Passport, we only need the pages showing your picture and signature.
- c. **Verification of Licensure.** You must submit a copy of the current license of the individual signing the experience letters or a copy of the online lookup from the licensing Board. The verification must provide evidence that he or she was a licensee and currently in good standing for the period of time you are required for certification. In the case of an individual who is certified and licensed in the United States, this information can sometimes be obtained from the State Board of Accountancy that licenses that individual. If the individual verifying your experience is a Chartered Accountant that is acceptable under the Board's rules, you may have to obtain this information from the Institute of Chartered Accountants that issued that CA's license.

***NEW HAMPSHIRE IS NOT A TWO-TIER STATE.** What this means is that when you pass the CPA exam, you are not awarded a certificate. You only receive your grades and verification that you have passed the CPA examination.

In order to obtain an original certificate and license, as they are one in the same, you need:

- 1) To have passed the Uniform CPA exam in accordance with New RSA 309-B: 5 and the administrative rules; and
- 2) Have obtained public accounting experience or governmental experience accordance with RSA 309: B:5, IX and or X and the Administrative Rules of the Board.

RSA 309-B: 5 IX. The experience requirement shall consist of public accounting experience in providing one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements, or one or more kinds of management advisory, financial advisory, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, or the equivalent, all of which was under the direction of a licensee in any state in practice as a certified public accountant or as a public accountant, or in any state in employment as a staff accountant by a certified public accountant or anyone practicing public accounting, or a combination of either of such types of experience and for the following periods of time:

- A. Until June 30, 2014, 2 years for a candidate with a 4-year college degree, or the equivalent, and one year for a candidate holding a master's degree in accounting, taxation, finance, or business administration.
- B. On or after July 1, 2014, one year.
 - X. Experience obtained in the employment of a governmental agency for the periods of time provided in paragraph IX in the following areas shall be accepted by the Board as qualifying experience under this section:

(a) In auditing the tax returns or books and accounts of nongovernmental entities in 3 or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards under the direction of a licensee; or

(b) In auditing the books and accounts or activities of three or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards under the direction of a licensee and reporting on their operations to a third party, to the Congress, or to a state legislature; or

(c) In reviewing financial statements and supporting material covering the financial condition and operations of nongovernmental entities engaged in 3 or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.

If you have questions regarding either the public accounting or governmental experience you have obtained or about to obtain, you should contact the New Hampshire Board of Accountancy.

You will need to have two full years of public accounting experience with a bachelor's degree or one full year with a master's degree in business administration, accounting, finance or taxation, under the direction of one of the following designations:

- CPA from the United States,
- CPA from Australia,
- Chartered Accountant from Australia or Canada,
- Chartered Accountant from Ireland,
- Contadores Publicos Certificado from Mexico.

The individual who signs your experience letters must have been certified and licensed to practice for the period of time needed to certify you. For Example, if you need two full years to be certified, the individual signing the experience letter must have been currently licensed to practice public accounting for a minimum of two years during the period you worked for them. If you have questions, please contact this office.

The experience may be earned before, during or after the exam. If it is full time, the experience does not expire. If it is part time, it must comply with the part time rules of the Board Ac 302.03 (d)

The experience requirement has an hourly requirement and a length of time requirement. With a bachelor's degree you must have a minimum of 3,000 hours in one or a combination of the following skills and two full years of proper experience:

- Audit, Review, Financial Statements or any Report Function
- Management Advisory Services
- Financial Advisory Services
- Consulting Services
- Preparation Of Tax Returns
- Furnishing Advice on Tax Returns
- Furnishing Advice on Tax Matters

With a Master's degree in business administration, finance, accounting or taxation you need 1,500 hours and one full year (12 calendar months) in one or a combination of the above.

If you have the required accounting experience or required governmental experience, you must submit the experience forms signed by one of the following:

- CPA from the United States,
- CPA from Australia,
- Chartered Accountant from Australia or Canada,
- Chartered Accountant from Ireland,
- Contadores Publicos Certificado from Mexico; and in accordance with the following:

Requirements of the Licensee Verifying Applicant's Experience

Please review the following information regarding what requirements the supervisor must meet in order to attest to your public accounting or governmental experience.

1) Ac 302.03 (e)

(e) For purposes of (c) and (d) above, no experience shall be counted being under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder unless such licensee has the authority to review, direct and evaluate on a continuing basis the accounting activities of those who are under the licensee's professional accounting control.

2) Ac 302.03 (c)

(c) For full-time accounting employees, each year's experience shall consist of 12 calendar months as an employee under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills, as defined in Ac 302.03(a)(1)a. – f.

3) Ac 301.02 (d) (6) (6) A photocopy of each verifying CPA, CA, CPC or other equivalent foreign designation holder's:

- a. Driver's license clearly showing such person's photograph, identification information, and signature; or
- b. Passport clearly showing such person's photograph, identification information, and signature; and

Ac 302.03 CPA Certificate Applicant Accounting Experience.

(a) "Accounting or auditing skills" means the provision, under the direction of a CPA, or CPA from Australia, CA, CPC or other equivalent foreign designation holder currently licensed in another jurisdiction, of:

(1) One or more of the following public accounting services, as specified by RSA 309-B:5, IX, namely:

- a. Issuance of reports on financial statements;
- b. Management advisory services;
- c. Financial advisory services;
- d. Consulting services;
- e. Preparation of tax returns; or
- f. Furnishing tax advice; or

(2) One or more of the following government accounting services, as specified by RSA 309-B:5, X(a) through (c), namely:

- a) Auditing the tax returns or books and accounts of nongovernmental entities in 3 or more distinct lines of commercial or industrial business in accordance with generally accepted auditing standards;
- b) Auditing the books and accounts or activities of 3 or more governmental agencies or distinct organizational units in accordance with generally accepted auditing standards and reporting on their operations to a third party, to the Congress, or to a state legislature; or
- c) Reviewing financial statements and supporting material covering the financial condition and operations of nongovernmental entities engaged in 3 or more distinct lines of commercial or industrial business under the direction of a licensee to determine the reliability and fairness of the financial reporting and compliance with generally accepted accounting principles and applicable government regulations for the protection of investors and consumers.

(b) Compliance with one of the following:

- a. A minimum of 2 years' experience in accounting for an applicant with a baccalaureate degree; or
- b. A minimum of one years' experience in accounting for an applicant with a master's degree in:

- 1. Accounting;

2. Taxation;
3. Finance; or
4. Business administration.

(c) For full-time accounting employees, each year's experience shall consist of 12 calendar months as an employee under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder, and shall include at least 1,500 hours of service solely involving the use of accounting or auditing skills, as defined in Ac 302.03(a)(1)a. – f.

(d) For non-full time accounting employees, each year's experience shall consist of 2,080 hours of accounting practice under the supervision of a licensed CPA, CA, CPC or other equivalent foreign designation holder, and shall include at least 1,500 hours of services solely involving accounting or auditing skills, as defined in Ac 302.03(a)(1)a. – f. For purposes of determining the amount of experience, the board shall accept only accounting and auditing services rendered in the 6 years immediately preceding the application if the applicant has a baccalaureate degree and 5 years immediately preceding the application if the applicant has a master's degree.

(e) For purposes of (c) and (d) above, no experience shall be counted being under the direction of a licensed CPA, CA, CPC or other equivalent foreign designation holder unless such licensee has the authority to review, direct and evaluate on a continuing basis the accounting activities of those who are under the licensee's professional accounting control.

(f) The applicant shall demonstrate that the minimum required experience in accounting has been fulfilled by the applicant through the submission of a fully completed form NHBOA-3A as described in Ac 301.07 for public accounting experience, a fully completed form NHBOA-3B as described in Ac 301.08 for governmental accounting experience, or a combination of them.

(g) The applicant shall arrange for the supervising CPA, CA, CPC or other equivalent foreign designation holder to provide documentation, such as working papers or audit programs, to the board or its representative for the purpose of determining the applicant's compliance with the experience requirements set forth in RSA 309-B:5, IX and X, and this section.

(h) The board shall inspect, either by the board itself or by its representative, documentation relating to an applicant's claimed experience, in which case any licensee having custody of such documentation shall be requested to produce it either in writing or in person.

(i) Any New Hampshire licensee who has been requested to submit or make evidence of the applicant's experience available to the board or its representative but who has failed or refused to do so shall explain to the board either in writing or in person the basis for such refusal. A non-New Hampshire licensee who so fails or refuses shall be requested by the board to explain, in writing, such failure or refusal.

(j) The failure or refusal of a New Hampshire CPA to provide full and correct information as required herein shall, pursuant to RSA 309-B:11, I, serve as a basis for disciplinary proceedings against the CPA. The failure or refusal of a non-New Hampshire licensee to provide full and correct information as requested by the board shall be brought to the attention of the licensing body of the non-New Hampshire licensee.

(k) The board shall deny an application for certificate if the board finds that the applicant has not met the experience requirements set forth in RSA 309-B:5, IX or X, and this section.

Source. #1663, eff 12-17-80; ss by #1972, eff 2-28-82; ss by #2475, eff 9-13-83; ss by #3061, eff 7-18-85, EXPIRED: 7-18-91

New. #5365, eff 3-27-92; ss by #6721, INTERIM, eff 3-27-98, EXPIRED: 7-25-98

New. #6903, eff 12-4-98, EXPIRED: 12-4-06

New. #8810, INTERIM, eff 1-25-07, EXPIRED: 7-25-07

New. #9051, eff 12-27-07

Ac 302.02

Ac 302.02 CPA Certificate Applicant Education.

(a) Each applicant submitting an application for certification as a CPA through reciprocity shall submit documents demonstrating compliance with the following education requirements that were in effect in New Hampshire at the time the applicant first sat for the exam:

(1) For applicants who first sat for the exam prior to January 1, 1996, the applicant shall have had at least a baccalaureate degree from an educational institution accredited pursuant to (b) below;

(2) For applicants who first sat for the exam on or after January 1, 1996 but before January 1, 2005, the applicant shall have had at least a baccalaureate

degree from an educational institution accredited pursuant to Ac 302.02(b) with at least 24 semester hours in business, including at least 12 semester hours in accounting; and

(3) For applicants who first sat for the exam on or after January 1, 2005, the applicant shall have had at least a baccalaureate degree from an educational institution accredited pursuant to (b) below and at least 120 semester hours of education with at least 24 semester hours in business, including at least 12 semester hours in accounting.

(b) An educational institution shall be considered by the board to be accredited if:

(1) Approved by a member of a regional or national accrediting agency that is recognized by the United States Department of Education; or

(2) Approved by the American Assembly Of Collegiate Schools (AACSB).

(c) A candidate shall be considered by the board as having graduated from an accredited educational institution if, at the time the educational institution granted the applicant's degree, it was accredited pursuant to (b) above.

(d) If the educational institution was not accredited at the time the applicant's degree was received, but was accredited at the time the application was filed with the board, the institution shall be deemed to be accredited for the purpose of (c) above, provided that the educational institution:

(1) Certifies that the applicant's total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and

(2) Furnishes the board with college catalogue course numbers and descriptions that demonstrate that the pre-accreditation courses are substantively equivalent to their analogous post-accreditation courses.

(e) If an applicant's degree was received at an accredited educational institution pursuant to (c) or (d) above, but contained course work taken at a non-accredited institution, such courses shall be deemed to have been taken at the accredited educational institution from which applicant's degree was received, provided the accredited educational institution either:

(1) Has accepted such courses by including them in its official transcript; or

(2) Has certified to the board that it will accept such courses for credit toward graduation.

(f) A graduate of a 4-year degree-granting educational institution not accredited at the time applicant's degree was received or at the time the application was filed shall be deemed by the board to be a graduate of an accredited educational institution if all of the following are true:

(1) A credentials evaluation service approved by the board certifies that the applicant's degree is equivalent to a degree from an accredited educational institution;

(2) An accredited educational institution has accepted the applicant's non-accredited baccalaureate degree for admission to a graduate business degree program;

(3) The accredited educational institution certifies that the applicant has been accepted into the graduate program; and

(4) The applicant has satisfactorily completed at least 120 semester hours, including at least 24 semester hours of business of which 12 shall be in accounting from the baccalaureate or post baccalaureate education.

(g) The board shall deny an application for initial certification if the board determines by a preponderance of the evidence that the applicant has not met the education requirements set forth in RSA 309-B:5, III, and this section.

Ac 303.02 CPA Examination Required.

(a) Every applicant for examination as a CPA, whether for initial certification or through reciprocity, shall take and pass, with a grade of 75 or above, each section of the Uniform Certified Public Accountant Examination and Advisory Grading Service (examination) of the American Institute of Certified Public Accountants (AICPA) as specified by RSA 309-B:5, IV. The examination shall be administered by the National Association of State Boards of Accountancy (NASBA).

(b) Pursuant to RSA 309-B:5, V, the applicant examinee shall be required to pass all sections of the examination within any 18-month period. Such period shall commence on the date of the examination at which the first section was passed. ~~Unless waivers are obtained pursuant to (d) and (f) below, the applicant shall sit for the examination no more than 10 times.~~ Removed July 1, 2009.

(c) Pursuant to RSA 309-B:5, V, no section passed more than 18 months prior to an applicant examinee passing the remaining sections shall be recognized for the purpose of determining (a) and (b) above unless the applicant requests and obtains a waiver from the board, pursuant to (d) below. Each section passed more than 18 months prior, and only such section or sections, shall be retaken and passed again by the applicant examinee within another 18-month period to be recognized for the purpose of determining compliance with (a) and (b) above.

(d) An applicant examinee who requests a waiver of the 18-month period limitation for passing the examination pursuant to (c) above shall provide the following to the board in support of such request:

- (1) The applicant's name and the address and telephone number at which the applicant can be reached;
- (2) A list of dates on which all previous attempts at passing the examination were made by the applicant examinee, including the results of each such attempt;
- (3) A statement of the circumstances that caused the applicant examinee to be unable to meet the requirements for passing all sections of the examination within the 18-month period; and
- (4) Any other information the applicant examinee believes is relevant.

(e) The board shall grant a waiver of the 18-month limitation if it determines that the applicant examinee:

- (1) Submitted a complete request pursuant to (d) above; and
- (2) Circumstances beyond the control of the applicant examinee rendered him or her unable to meet the requirements for passing all sections of the examination within the 18-month period.

(f) Pursuant to RSA 309-B:5, V, no applicant examinee shall sit for more than 10 attempts to pass all sections of the examination, unless the applicant requests and obtains a waiver from the board, pursuant to (g) and (h) below, respectively.

(g) An applicant examinee who requests a waiver to sit for the examination after 10 attempts at passing the examination shall provide the following to the board in support of such request:

- (1) The applicant's name, work address, and work telephone number;

(2) A list of dates on which all previous attempts at passing the examination were made by the applicant examinee, including the results of each such attempt;

(3) A statement regarding what measures in addition to those taken in the previous attempts have been or will be taken by the applicant examinee to prepare for the next attempt;

(4) A statement of the circumstances that caused the applicant examinee to be unable to meet the requirements for passing all sections of the examination within 10 attempts; and

(5) Any other information the applicant examinee believes is relevant.

(h) The board shall grant a waiver of the 10-attempt limitation if it determines that the applicant examinee:

(1) Submitted a complete request;

(2) Has taken or will take additional measures to prepare for the examination; and

(3) Circumstances beyond the control of the applicant examinee rendered him or her unable to meet the requirements for passing all sections of the examination within 10 attempts.

(i) To arrange to sit for the examination, each applicant shall:

(1) Contact NASBA to:

a. Obtain examination application materials prepared by NASBA;

b. Obtain logistical information such as examination dates and locations; and

c. Determine the examination fee that is payable to NASBA;

(2) Complete the NASBA examination application process, including payment of the examination fee to NASBA;

(3) Direct all communication regarding all aspects of the administration of the examination to NASBA, except that communications regarding conflicts

between the applicant and NASBA that have not been resolved shall be directed to the board.

These questions and answers are general in nature and are informational only. Each and every applicant for either exam or a certificate must meet in full all the laws and rules of the State of New Hampshire. This information is not intended to be all inclusive nor is it all inclusive and you must apply for and be accepted to sit for the examination and must apply for and fulfill all the RSA's contained in RSA 309-B and in the Administrative Rules which outline and define the certification requirements in order to obtain a certificate to practice public accounting in the state of New Hampshire. In order to obtain all the information needed to become certified in the State of New Hampshire you will need to review both the statutory requirements and rule requirements (RSA 309-B and Ac 100-500)