

## **Am I eligible to sit for the Uniform CPA Exam?**

To sit for the exam as a Wyoming candidate, one must:

- a) Be at least eighteen years of age; and
- b) Hold a Wyoming drivers license; or
- c) Have a current Wyoming street address (not a P.O. Box); or
- d) Be currently employed in Wyoming or have a valid documented and accepted offer of employment that will begin within six (6) months of the application date; or
- e) Be a current student at a Wyoming community college or the University of Wyoming (UW) or have graduated from UW within 6 months of the application date; and
- f) Either have earned a baccalaureate degree with a minimum of 24 semester hours in accounting courses from an accredited institution;\*\* or have completed 150 semester hours of college education from an accredited institution including a baccalaureate degree with 24 semester hours in upper division accounting courses and 24 semester hours in business courses.

\*\* Applicants who initially qualify for the examination under W.S. § 33-3-109 (a) (v) (A) (fewer than 150 semester credits) before January 1, 2012 may continue to apply for re-exam after January 1, 2012. Individuals in these circumstances must meet either the education requirement imposed by W.S. 33-3-109 (a)(v) (C) and one year of work experience or complete four years of experience to qualify for *certification* upon completion of all other requirements including successfully passing all four parts of the exam.

Applicants who initially apply for the examination after January 1, 2012 will be required to meet the 150 semester hour educational standard.

### **Transfer Candidates:**

The Wyoming Board will accept applications from candidates who have written the CPA examination in other jurisdictions when the applicant becomes a Wyoming resident. Credit earned for any sections passed will be accepted if the candidate complies with all other requirements (education, credit expiration, etc.) imposed on Wyoming candidates. Transfer candidates should complete the *Authorization for Interstate Exchange of Examination and Licensure* form to send to the other jurisdiction to facilitate the transfer of exam scores to Wyoming. Transfer applicants will also be required to complete the *Transfer Application Information* form and submit it to the Wyoming Board office along with the *Examination Application*.

### **Applicants with Foreign Academic Credentials:**

An individual with foreign academic credentials who otherwise qualifies to write the examination as a Wyoming candidate must have transcripts from foreign universities evaluated

by an acceptable evaluation service. Please contact the Board office with questions and to be directed to a Board approved service provider.

**If Your Application is Denied:**

The Board reserves the right to deny the application or invalidate scores of any individual for the following reasons:

- Failure to furnish all information required under Chapter 3 of Board Rules and Regulations;
- Conviction of a felony under the laws of Wyoming or any other state or the United States;
- Conviction of any crime, an element of which is dishonesty or fraud, under the laws of Wyoming or any state of the United States;
- Falsification of information required by the application process; or
- A finding of cheating on the CPA examination as set forth in Chapter 3 Section 3(e) or as issued by any United States Board of Accountancy.

If an application is denied, the reasons for denial shall be communicated to the applicant in writing. The applicant shall have the right of reconsideration based on submission of new information and/or appearance before the Board with the opportunity to demonstrate to the Board that the application requirements are met. Any request for reconsideration shall be submitted within thirty (30) days of the denial decision.