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New York State recognizes the Uniform CPA Examination, prepared and graded by the American Institute of Certified Public Accountants (AICPA). In New York, the examination is administered by [CPA Examination Services](#), a division of the National Association of State Boards of Accountancy.

The examination is a computerized examination consisting of four parts:

- Auditing & Attestation
- Financial Accounting and Reporting
- Regulation
- Business Environment and Concepts

The passing score for each of the four examination parts is 75. An applicant must successfully pass all parts of the examination within an eighteen (18) month window. The applicant may sit for parts individually, in any order.

Expiration of Examination Scores

In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

NOTE: In order for New York to have jurisdiction over the exam scores, the candidate must become an applicant in New York by applying with a [Form 1](#) and paying the fee of \$427. If candidate does not apply for the license, New York will not have jurisdiction over the exam scores.

Examination scores older than 10 years

Applicants with exam scores older than 10 years are required to complete 40 hours of continuing professional education (CPE) within the past 12 months, prior to being licensed.

- Please refer to this [link](#) for a description of subject areas
- A list of approved subject areas may be found [here](#)
- All CPE may be completed through approved [NASBA](#) or [NYS sponsors](#).

Exams passed in another jurisdiction

If an applicant passed part of the Uniform CPA Examination in another jurisdiction you may send either of these documents once you have submitted your application for licensure ([Form 1](#)) to the Department:

- Authorization for Interstate Exchange of Examination Information. Upon your request, CPA Examination Services will submit this form to the New York Board for Public Accountancy on your behalf; or
- [Form 3](#). Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form 3 to the New York Board for Public Accountancy on your behalf.

Examination Eligibility Requirements and Application Procedures

If you intend to take all or part of the CPA examination in New York, you must:

- Apply to [CPA Examination Services](#) to sit for the examination by submitting the First-Time Application for the Uniform CPA Examination and the application fee to CPA Examination Services.
 - NOTE: This fee is not the license application fee as indicated above. It is a separate fee that the candidate pays to CPA Examination Services to take the CPA Examination.
- Provide CPA Examination Services with transcripts so that they can review your education to sit for the examination. Have your college or university submit copies of your official transcript directly to CPA Examination Services on your behalf. Upon receipt, CPA Examination Services will evaluate your education to sit for the exam. See additional information in the Education Requirements to Sit for Examination below.

Contact information for CPA Examination Services: [website](#), phone at 1-800-CPA EXAM (1-800-272-3926), or Email: cpaes-ny@nasba.org.

Education Requirements to Sit for Examination (120-to-sit Rule)

Prior to August 1, 2027

- If you are applying under the 150-semester hour pathway, you may sit for the exam when you have completed 120 semester hours of course work, including one course in each of the four required accounting content areas: financial accounting and reporting; cost or management accounting, taxation; and auditing.

On or after August 1, 2027

- If you are applying under the 150-semester hour "CPA Evolution Model" pathway, you may sit for the exam when you have completed 120 semester hours of course work, including one course in each of the five required accounting content areas: financial accounting and reporting, cost or managerial accounting, taxation, auditing, and accounting information system; and five required business content areas: information systems and technology, business law, business data analytics, economics, and finance.

U.S. Education ONLY: NASBA's CPA Examination Service (CPAES-NY) will conduct the 120-to-sit evaluation.

Foreign Education: If you have completed any of your post-secondary (college) education outside the United States, you may choose to have NASBA's International Evaluation Service (NIES) review your education **to sit for the examination only**. Alternatively, you may choose to apply for licensure and have your foreign education reviewed by the Department. If your education is approved as meeting the full 150 semester hour education requirements for licensure in effect at the time of your application and **completion** of the education requirements, the Department will notify NASBA of the approval. With this option you must meet the full 150 semester hour education requirements for licensure as the Department does not perform evaluations for the 120-to-sit rule.

NOTE: If you choose to pursue the 120-to-sit Rule, the license will not be issued until you have met New York's 150 semester hour requirements for licensure in effect at the time of your application for licensure and **completion** of the education requirements.

- CPAES-NY is authorized to conduct the full 150-semester hour review at the time of your application to sit for the exam. If you do not meet the full 150-semester hour education requirements, you must have an evaluation conducted by the Board Office.
- NIES is **not** authorized to conduct the full 150-semester hour education review for licensure.

Education for Licensure Approval Process by NASBA

U.S. ONLY Education:

- If the education is approved as meeting the 150 semester hours of education, CPA Examination Services will send the candidate's education evaluation summary to the Department after the candidate has passed all four parts of the examination.
- If the education was not approved as meeting the 150 semester hours of education (120-to-sit only), it is the candidate's responsibility to have all their schools submit a Form 2 with transcripts to the New York State Education Department for an evaluation. The Department does not obtain your 120-to-sit evaluations from NASBA.

Foreign Education:

Candidates who completed any of their post-secondary (college) education outside of the United States and did not complete a NYS Licensure Qualifying Registered program or an AACSB program as outlined in the Education Requirements section, will be required to submit a [Form 2](#) with transcripts, mark sheets and translation (if necessary) to the NYS Education Department as outline above.

- NASBA's International Evaluation Service (NIES) is not authorized to approve a candidate's education for licensure. The Department does not accept outside evaluation services of foreign education. This includes, but is not limited to, NIES, Josef Silny, World Education Services, etc.

Reasonable Testing Accommodations

Applicants with disabilities requesting reasonable accommodations for an examination need to contact CPA Examination Services and provide several types of documentation.

Experience Requirements



15-year Experience Pathway



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