

17 CAR § 236-308. Candidate testing fee.

(a)(1) The candidate shall, for each applicable test section, pay to the Arkansas State Board of Public Accountancy or its designee fees charged by the AICPA, NASBA, and the test delivery provider, as well as the application fees established by the board.

(2)(A) Section testing fees may be waived for a candidate that qualifies for any special program adopted by the board and therefore not collected upon application.

(B) Section testing fees may be reimbursed for a candidate that qualifies for any special program adopted by the board.

(3)(A) Fees collected by the board for the AICPA, NASBA, and test delivery provider are held for transfer to the entities.

(B)(i) Those fees are nontransferable, but may be partially refunded if extreme hardship precludes the applicant from scheduling or taking the exam.

(ii) Extreme hardship is defined as a medical emergency of the candidate or the candidate's immediate family, or a death in the immediate family.

(iii) Any other extreme hardship situation will be reviewed on a case-by-case basis by the board.

(iv) Documentation of such circumstances must be submitted along with a written request as soon as possible, but no later than thirty (30) days from the date the candidate was scheduled for the applicable section or sections or thirty (30) days from the expiration of the NTS, whichever occurs first.

(4) The fees to sit for the examination are enumerated in Subpart 11 of this part.

(b) A first-time applicant is defined as an applicant who has never:

(1) Sat for any section of the CPA examination as an Arkansas candidate; or

(2) Received official scores as an Arkansas candidate.

(c) A re-exam applicant is defined as an applicant taking any section of the CPA examination after sitting as a first-time Arkansas candidate.