

ARIES – Arkansas Resident Initial Exam Support Program

On May 1, 2024, the Arkansas State Board of Public Accountancy initiated its **Arkansas Resident Initial Exam Support (ARIES)** program. This pilot program was undertaken to encourage the participation of individuals with Arkansas resident status (defined below) to take the CPA exam. The Program allows qualified initial Arkansas applicants for the CPA exam to request a reimbursement for their first registered exam section fee. The sitting date for initial registration must be after May 1, 2024.

Fees to sit for the CPA exam include application and section fees. Application fees cover the cost of processing the application and are not part of the reimbursement process. Section fees cover the cost of administering the exam and are set by the AICPA, NASBA and Prometric. Currently, the section fee is \$265.57 per section.

To qualify for Arkansas resident status, Arkansas applicants must provide to the Board either a valid Arkansas driver's license or an employment offer letter with an Arkansas-based company dated within one year of initial registration for the exam.

Program Expanded! On November 14, 2025, the Board expanded the ARIES program to include reimbursement of the exam section fees for qualified applicants sitting for their second CPA exam upon passing of their initial exam.

To qualify for reimbursement of the section fees for an applicant's 2nd exam, the applicant must have qualified for the initial reimbursement and must pass their initial exam.

To request reimbursement of your first or second exam section fees, you must complete the ARIES Request for Reimbursement form and submit it along with your resident qualification documentation to mary.roberts@arkansas.gov. The ARIES Reimbursement Request form is located at <https://labor.arkansas.gov/licensing/state-board-of-public-accountancy/forms/>.

Initial Exam Example: You are applying for the first time to sit for the Uniform CPA Examination in Arkansas, and you are an Arkansas resident with a valid Arkansas driver's license or you will begin employment with an Arkansas-based company within one year of the exam application date. You decide to sit for the FAR section of the exam. On the online exam application, you will choose 'Initial (First time)' and then complete the application process. At the end of the process, you will submit your payment of \$390.57, which includes an initial application fee of \$50, an exam application fee of \$75, and a section fee of \$265.57. You may then submit an ARIES Request for Reimbursement form along with your Arkansas resident qualification documentation for a refund of \$265.57. On the form, select Initial CPA Exam, enter the section name and application date, and select the applicable type of resident documentation.

2nd Exam Example: You did not pass your initial CPA exam, so you reapply and submit the \$390.57 payment to sit again for the exam. This time, you pass the exam and are now ready to sit for another section of the exam. You decide to sit for the TCP section of the exam. On the online application, you will choose 'Re-Examination' and then complete the application process. At the end of the process, you will submit your payment of \$340.57, which includes an exam application fee of \$75 and a section fee of \$265.57. You may then submit an ARIES Request for Reimbursement form for a refund of \$265.57. On the form, select Subsequent CPA Exam and enter the initial exam pass date.