

Preparing for the CPA Examination

The Eligibility Application Process

Frequently Asked Questions



The *Eligibility Application* process involves both the Texas State Board of Public Accountancy (TSBPA) and the National Association of State Boards of Accountancy (NASBA). The following general information about the *Eligibility Application* process is presented in a question/answer format. Specific questions may be directed to the Qualifications Team at the Board office.

What is the Eligibility Application?

The Eligibility Application is the form that a person submits to the Board to apply to take one or more sections of the Uniform CPA Examination.

Who should submit an Eligibility Application?

- A person whose *Application of Intent* has been approved and who is now ready to apply to take the CPA exam.
- A Texas candidate who has previously taken the CPA exam.

When should the Eligibility Application be submitted?

The *Eligibility Application* may be submitted at any time after the *Application of Intent* is approved and the exam candidate is ready to take one or more sections of the CPA exam.

Does the Eligibility Application Expire?

Yes. The *Eligibility Application* expires 90 days after the date it is approved.

How do I get an Eligibility Application?

You may request an *Eligibility Application* from the Board in one of the following ways:

- mail
- FAX
- email
- telephone

Can I apply for the CPA exam online?

Yes. The Eligibility Application is available online at www.tsbpa.state.tx.us. Use the Check Your Status area to complete the application, make changes to your contact information, and pay fees by credit card.

What information do I need to complete the Eligibility Application online?

To access the Check Your Status area of the website you will need the control number that was assigned to you. This number is printed on each application and letter you receive from the Board. You also should have available your social security number, date of birth, and the credit card that you will use for payment.

May I submit more than one Eligibility Application?

Yes. The *Eligibility Application* form is a flexible document and may be copied. You may apply for 1, 2, 3, or all sections of the CPA exam using this form. You may also submit separate *Eligibility Application* forms in order to establish various time frames for testing. However, you may only have one *Eligibility Application* open at any time for each individual section of the CPA exam.



If you are awaiting scores on a section of the CPA exam, you should not submit an *Eligibility Application* for that section until you receive your scores.

Do I have to submit an *Eligibility Application* for each section of the CPA exam?

No. You may submit an *Eligibility Application* for only the section or sections you intend to take at this time. A fee is required.

Do I have to apply for all sections of the CPA Exam that I have not passed?

No. You may choose to apply and test for each section of the CPA exam independent of other sections.

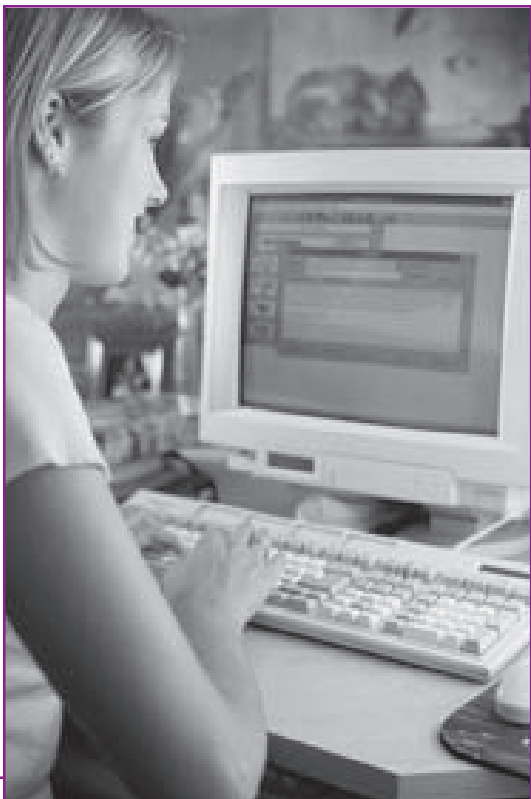
Are there benefits to applying for a single section of the CPA Exam?

Yes. Success rates tend to be higher for candidates who prepare for only one section at a time. This allows time to study, take review courses, and prepare for the section you wish to take. It also allows you to prepare and test around the demands of your professional and personal life.

Do I have to submit a new *Eligibility Application* each time I want to apply to take one or more sections of the CPA Exam?

Yes. Each approved *Eligibility Application* is good for 90 days, at which time it expires and a new *Eligibility Application* is required. After the *Eligibility Application* is approved, you will have 90 days to:

- pay the examination fees for the sections selected;
- schedule the time, date, and location for the sections selected; AND
- take all sections selected.



What is the deadline for filing an *Eligibility Application*?

There is no deadline. An *Eligibility Application* may be submitted at any time.

How long does it take to approve the *Eligibility Application*?

The *Eligibility Application* can be approved in less than a week after receipt in the Board office.

After the *Eligibility Application* is approved, when should I take the CPA exam?

You should take the CPA exam within 90 days from the date the *Eligibility Application* is approved by the Board.

Does the *Eligibility Application* take the place of the *Application of Intent*?

No. The *Eligibility Application* is the second step in the process to take the CPA exam. The *Application of Intent* is the first set of forms that an applicant submits to determine if he or she meets the requirements of the *Public Accountancy Act* with respect to education and moral character.

Is the information provided on the *Eligibility Application* kept confidential?

Yes. The Board is required by statute to keep applicant information confidential. There are two exceptions to this requirement: (1) Information about an applicant, such as name and address, is subject to the *Public Information Act* and may be made available without consent of the applicant. (2) The Board will provide confidential data about an applicant to the National Association of State Boards of Accountancy (NASBA) for the sole and specific purpose of updating and maintaining the National Candidate Database of individuals eligible for the CPA exam.

Is there a fee associated with the *Eligibility Application*?

Yes. You must submit along with the *Eligibility Application* a fee for each section of the CPA exam for which you are applying. You are not required to apply and pay for all sections of the CPA exam that you have not passed. The fee is \$35 per section.

Is the fee submitted with the *Eligibility Application* the examination fee?

No. The fee submitted with the *Eligibility Application* is paid to the Board and is not used to cover costs associated with the examination. You will receive additional information about paying the examination fee after the *Eligibility Application* is approved.

May I pay the fee for the *Eligibility Application* by credit card?

Yes. If you apply online, the *Eligibility Application* fee may be paid with American Express, Discover, Master Card, or Visa.

If you mail the *Eligibility Application*, the fees should be paid with a personal check, cashier's check, or money order. Cash and credit cards are not accepted with mailed

applications. A charge of \$15 is due for any check that does not clear the Board's account.

How does the Board notify the applicant of the approval of the Eligibility Application or of any deficiency on the application?

If there is a deficiency, a member of the Qualifications Team will phone, write, or email the applicant. A deficiency can delay the approval of the *Eligibility Application*.

Once the *Eligibility Application* is approved, you will receive information about paying the exam fee, scheduling, and testing.

May I submit an Eligibility Application if I do not have a social security number?

Yes. If you did not have a social security number when you completed the *Application of Intent*, the Board assigned a temporary number. That number can be used until you obtain your social security number.

Is there a residency requirement to submit an Eligibility Application?

No. A person submitting an *Eligibility Application* may reside in any state or country.



Moral Character

How does the Board determine good moral character?

Good moral character is demonstrated by the lack of a history of dishonest or felonious acts. The Board considers several areas in evaluating an applicant's moral character. These include

- Responses to questions on the application relating to:
 - (a) arrests, charges, convictions, probations and/or deferred adjudications of a misdemeanor or felony other than misdemeanor driving offenses, such as moving violations (NOTE: DWIs are not considered misdemeanor driving offenses);
 - (b) status of any type of professional license;
 - (c) denial of examination privileges by any other state or federal agency; and
 - (d) background investigation made after applicant submits the required fingerprint card.
- Information gained from the Texas Department of Public Safety – Crime Records Division, the Federal Bureau of Investigation, or any other law enforcement agency.

What information does the Board obtain from law enforcement agencies?

The background of each person who submits an *Eligibility Application* is checked against the Texas Department

of Public Safety – Crime Records Division for any arrest, charge, conviction, probation, and deferred adjudication. In order to access the FBI criminal files, the Board requires each applicant to provide a complete set of fingerprints. The Board may also access other criminal record files as necessary. The applicant must request the fingerprint card from the Board office.

How should I report felonious or misdemeanor arrests?

When filing the *Eligibility Application*, you will provide a statement describing any felonious or misdemeanor arrests that were not reported on the *Application of Intent*. The statement should include detailed information, dates, and court actions and may also include court-mandated rehabilitative efforts as well as those taken by the applicant outside of court sanctions.

If I have been convicted of a felony, may I become a Texas CPA?

A felony conviction does not automatically disqualify you from taking the CPA examination and becoming a Texas CPA, but you must provide full disclosure on the *Eligibility Application*. The Board may request that you attend an administrative background interview or an administrative hearing at the Board office in Austin prior to approval of the *Eligibility Application*.



If I have been convicted of a misdemeanor, may I become a Texas CPA?

A misdemeanor conviction for a crime of which fraud or deceit is an essential element or a crime involving moral turpitude does not automatically disqualify a person from taking the CPA examination and becoming a Texas CPA; however, you must provide full disclosure on the *Eligibility Application*. The Board may request that you attend an administrative background interview or an administrative hearing at the Board office prior to approval of the *Eligibility Application*.

If I have received a deferred adjudication, may I become a Texas CPA?

A deferred adjudication is usually the result of a misdemeanor offense. You should provide full disclosure on the *Eligibility Application*. A deferred adjudication may be re-

ported to the Board through the background investigation of the Texas Department of Public Safety Crime Records files unless the applicant has taken legal steps to have it expunged from the record. You should consult an attorney for additional information on this matter. The Board may request that you attend an administrative background interview or an administrative hearing at the Board office prior to approval of the *Eligibility Application*.

Should I report any arrests while in high school?

If you were 17 years of age or older at the time of the arrest, you should report it. The statement describing the arrest should include detailed information, dates, and court actions. The statement may also include rehabilitative efforts mandated by the court as well as those taken by the applicant outside of court sanctions. Your age at the time of the offense is only one of the factors considered in the background investigation.



Education

I have taken additional college courses and/or completed additional degrees, should I inform the Board?

Yes. You may submit updated college transcripts that reflect additional courses or degrees with the *Eligibility Application*.

How do I know the number of semester hours that the Board has recorded to my file?

An area of the *Eligibility Application* reflects the number of semester hours recorded to your file. If this area is blank, you may provide additional transcripts indicating the completion at least 150 semester hours of acceptable college credit.

How can I verify my education on the Board's file?

Information about your education can be viewed at www.tsbpa.state.tx.us under Check Your Status. To access the Check Your Status area of the website, you will need the control number that was assigned to you. This number is printed on each application and letter that you receive from the Board.

How do I know what degree the Board has recorded to my file?

An area of the *Eligibility Application* reflects the degree recorded to your file. If you have earned a subsequent degree that is not reflected on the application, you may provide additional transcripts indicating additional degrees earned.

Do I have to submit transcripts to update my information on the Board's file?

Yes. Official transcripts are required in order to update your file. However, you may submit transcripts at any time.

The *Eligibility Application* may be approved without updating your file.

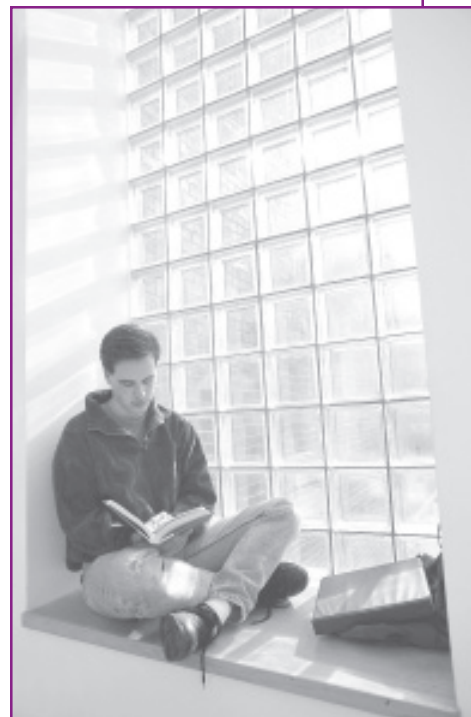
Examination Fee

How do I pay the examination fee?

NASBA will send you a payment coupon that indicates the examination fee due for the section(s) for which you applied on the *Eligibility Application*. You may go to www.NASBA.org to pay by credit card, or you may mail the payment coupon and your personal check or money order to NASBA. The examination fee must be paid before you may schedule to test.

Who collects the examination fee?

NASBA collects the examination fee from the applicant. The fee reflects the costs for computer testing time, a digital photograph, grading, and administrative fees associated with security and maintenance of the National Candidate Database. NASBA then pays the organizations responsible for testing, grading and security. The Board does not receive any part of the examination fee.



Is the examination fee refundable?

Yes, under limited conditions. The portion of the examination fee paid for computer testing time and exam grading is subject to refund under the following conditions:

- Because of **extreme hardship** you are precluded from scheduling or taking the section of the CPA exam. Extreme hardship is defined as a serious illness of the exam candidate or a member of the candidate's immediate family. Immediate family is your spouse, child or parent.
- Your request for refund based on extreme hardship must be in writing, and documentation must be received by the Board not later than 30 days after your eligibility to take the CPA exam section expires.

May I pay the examination fee by credit card?

Yes. NASBA will accept a credit card payment. Various methods of payment will be listed on the payment coupon.

Must I pay a fee for all sections of the examination?

No. However, you must pay for all sections of the CPA exam for which you applied on the *Eligibility Application*.

Scheduling to Test

How do I schedule my examination?

After paying the examination fee to NASBA and receiving a *Notice to Schedule* (NTS), you may contact Prometric and select the date, time and location for testing at one of the Prometric Test Centers throughout the U.S. and U.S. territories.

What is the Notice to Schedule?

The *Notice to Schedule* (NTS) is a document you will receive after you pay the examination fee to NASBA. You should receive your NTS approximately 48 - 72 hours after paying your examination fee if you pay by credit card. Payment by check will delay the NTS. The NTS will list the section(s) that you are approved to take, as well as the deadline for testing. An examination appointment cannot be scheduled without a valid NTS. When you receive the NTS, verify that all information is correct and that the name appearing on the document matches **EXACTLY** the name on the identification documents that you will use during check-in at the testing center.

IF IT DOES NOT MATCH, IMMEDIATELY CONTACT THE BOARD TO REQUEST A CORRECTION.

You will not be allowed to enter the testing center if the name on the identification documents does not exactly match the name on the NTS.

When can I schedule my examination?

You should schedule your exam as soon as possible after you receive your NTS. Before contacting Prometric to schedule your exam, you should have a first and second choice of dates, times and locations. Keep in mind that you will be scheduling your CPA exam along with other CPA exam candidates as well as other students and professionals. Prometric offers over 100 various professional licensing and college entrance exams.

How do I contact Prometric to schedule my examination?

You may contact Prometric and schedule on the Internet at www.prometric.com/cpa.

Can I schedule my examination before I submit the Eligibility Application?

No. You must receive your NTS before you can schedule your exam. Critical information printed on your NTS is needed to schedule your exam.

Do I have to schedule for all sections of the examination?

You should schedule for all sections listed on the NTS. You may select various dates, times, and locations for each section listed on the NTS.

Can I schedule my examination on the internet?

Yes. You will find that the easiest and quickest way to schedule your exam is on the Internet. You will have 24-hour access to scheduling and avoid an "on hold" waiting time. Internet scheduling gives you the quickest and most direct access to preferred dates and test center locations. Additionally, you will receive instantly a detailed confirmation of your appointment. Go to:

www.prometric.com/cpa

May I schedule an examination for a section that the Board has not approved?

No. The exam sections that you may schedule are listed on the NTS. To schedule an exam section not shown on the NTS, you should submit an *Eligibility Application* to the Board for that section.

Notifications



How will I be notified when the Eligibility Application is approved?

The Board will send you an approval letter, which will be followed shortly thereafter by a payment coupon from NASBA indicating the exam fee for the sections you are approved to take.

How will I be notified when I can schedule an examination?

After you submit the exam fee to NASBA, you will receive the NTS. Once you have the NTS in hand, you may schedule the exam.

How will I be notified of my examination scores?

Your exam scores will be sent to you by the Board according to the following schedule:

TEST DATE

January - February
April - May
July - August
October - November

SCORES SENT

By the end of March
By the end of June
By the end of September
By the end of December

Are exam scores available online?

Yes. Examination scores are validated by the Board and stored on its website. You may access your scores by going to www.tsbpa.state.tx.us and selecting Check Your Status. To access the Check Your Status area of the website, you will need the control number that was assigned to you. Your score notice and the *Candidate Diagnostic Performance Report* will be mailed to you.

Whom should I inform about a change of address, telephone number, fax number or email address?

You may make changes to your contact information on the Board's website under Check Your Status. You may also contact the Board to change your address, telephone number, fax number or email address. Because the Board, NASBA, or Prometric may need to contact you about your application, payment or exam scheduling, it is necessary to inform the Board as soon as possible of any changes.

Whom should I inform about a change to my name?

You should contact the Board about a change to your name. There are strict security measures employed for the CPA exam. The name that appears on your *Eligibility Application*, the NTS and on the identification documents you present at the test center must be identical. To change your name on the Board's files, you will need to provide official documentation, such as a birth certificate, marriage license, divorce decree, or name change document from the court.



Americans with Disabilities Act – Accommodations

May I request testing accommodations? How should I inform the Board of this need?

The Board has a separate process to request testing accommodations. Please refer to information on the Board's website at www.tsbpa.state.tx.us.

The Public Accountancy Act & Board Rules

The Texas Legislature passed the *Public Accountancy Act* (the *Act*) codified as *Chapter 901* of the *Texas Occupations Code* (Vernon's 2003). The *Act* grants authority to the Texas State Board of Public Accountancy (the Board) to determine the eligibility of persons to take the Uniform CPA Examination. The *Act* also gives the Board authority to promulgate rules to effectuate the *Act*. A copy of the *Act* and the *Rules* may be found on the Board's website, www.tsbpa.state.tx.us.



Conclusion

The information contained in this brochure is of a general nature and is intended to answer questions about various aspects of *Eligibility Application* process. The Board's Qualifications Team members are available to answer specific questions you may have about material contained in this brochure, as well as questions specific to your situation. See contact information below.



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You may consult with a Qualifications Team member by phone or in person at the Board office.