

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director

(512) 305-7851

FAX (512) 305-7875

333 Guadalupe, Tower 3, Suite 900

Austin TX 78701-3900

www.tsbpa.state.tx.us

APPLICATION OF INTENT INSTRUCTIONS

➤ APPLICATION FEE

A \$50.00 fee is required when submitting the APPLICATION OF INTENT for evaluation. The fee is non-refundable. A separate fee is required when submitting an Eligibility Application for the Uniform CPA Examination or for a Texas CPA Certificate.

➤ PHOTOGRAPH

Two identical passport-type photographs of the applicant are required. The photos should have been taken within the past six months. Copies are not acceptable.

➤ PERSONAL INFORMATION

To be fully completed. **Information provided in this area may be shared with the National Association of State Boards of Accountancy (NASBA) for the CPA Examination National Candidate Database.**

You are required to submit a notarized copy of the following documents:

- United States social security card
- A government issued identification document that you will use during CPA exam testing. This document must include your name, photograph and signature. It is recommended that a state-issued driver's license, state identification card, or current United States passport be used for this purpose.

If you do not have a social security number, the Board will assign a temporary number to the Application of Intent until the applicant obtains one.

➤ EDUCATION

Information provided in this area may be shared with NASBA for the National Candidate Database for the CPA Examination.

Applicants who obtained their education outside the U.S. should contact the board office for a *REQUEST FOR FOREIGN EVALUATION* form.

Federal Interagency Committee on Education (FICE) College Code—Provide the FICE college code for each college or university you attended. These codes may be found on the attached listing labeled *FICE Code List for Colleges and Universities*.

Degree--Provide the highest degree you earned that is shown on a transcript (e.g., BA, MBA, etc.) The degree must be from a college or university recognized by the Board.

Total completed hours—Provide the total number of semester hours you have completed. A total of 150 semester hours or quarter-hour equivalents of college courses taken at an accredited college or university is required.

An individual holding a baccalaureate degree shall meet the board's 150 semester hours or quarter-hour equivalents of courses in one of the following ways:

- (1) Complete a master's degree or higher degree conferred by a university that is recognized by the Board; or
- (2) Complete the upper level accounting courses needed to take the CPA examination as defined in Board Rule 511.57. The hours required for a baccalaureate degree plus the additional hours must equal or exceed 150 semester hours; or
- (3) Complete additional semester hours or quarter-hour equivalents of upper level courses that enhance professional skills and competence, beyond the accounting hours required for a baccalaureate degree in accounting, from a university that is recognized by the Board. The hours required for a baccalaureate degree plus the additional hours must equal or exceed 150 semester hours. The coursework should be in established courses offered through colleges within the university, such as; architecture, business administration, communications, engineering, fine arts, liberal arts, science, or another established discipline.

Developmental and remedial coursework may not be used to meet the 150 hours requirement.

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➤ EDUCATION (Cont'd)

Completed semester hours in accounting--Provide the total number of semester hours you have completed in accounting. A minimum of 30 semester hours or quarter hour equivalents of upper division accounting courses taken at an accredited college or university in which 15 of the semester hours must result from physical attendance at classes meeting regularly on any campus of the transcript-issuing institution. Blended courses do not meet this requirement. All applicants must satisfy the upper division course work required in [Board Rule 511.57](#). Additional information about courses taken at community colleges may be found in this reference. The 30 hours must be from the following list:

- Auditing
- Fraud examination
- Intermediate accounting
- Advanced accounting
- Internal accounting control and evaluation
- Governmental and/or other non-profit accounting
- Accounting theory, standards and analysis
- Report writing (writing financial reports, internal control reports, management letters)
- Accounting systems (max. 12 hours), including management information systems, provided the MIS courses are listed or cross-listed as accounting courses, and the college or university accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting.
- Cost accounting
- Income tax (max. 12 hours)
- Financial statement analysis

Completed semester hours in related business subjects--Provide the total number of semester hours you have completed in related business subjects. A minimum of 24 semester hours or quarter-hour equivalents of upper division related business courses taken at an accredited college or university is required. Not more than 6 semester hours taken in any subject area may be used to meet the minimum hour requirement specified in [Board Rule 511.58](#). Additional information about courses taken at community colleges may be found in this reference. The 24 hours must be from the following subject list:

- Finance
- Management
- Information systems or technology
- Business law, including study of the Uniform Commercial Code
- Economics (for the purposes of this section, any college level course will count as upper division.)
- Statistics (for the purposes of this section, any college level course will count as upper division.)
- Technical writing (covering subjects such as opinions, tax planning reports, management advisory services reports, and management letters)
- Other areas related to accounting
- Marketing
- Business communication

Ethics course--In addition to the 24 hours of related business courses, the board requires that a 3 semester-hour Board-approved ethics course be completed. The course must be taken at a Board recognized educational institution and should include ethical reasoning, integrity, objectivity, independence and other core values. The requirements defining the ethics course can be found in [Board Rule 511.58](#). A list of the Board-approved ethics courses is posted on the Exam/Qualifications page of the Board's website.

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➤ BUSINESS INFORMATION

Complete area. Information provided in this area will not be added to the National Candidate Database for the CPA Examination.

➤ AFFIDAVIT OF APPLICANT

The *Affidavit of Applicant* must be completed, signed and dated by the applicant.

Background Investigation--Information provided in this area **will not** be added to the National Candidate Database for the CPA Examination. An applicant is required to disclose all arrests, charges, convictions, probations, and deferred adjudications for misdemeanors and felonies that occurred in any state or by the federal government. A detailed statement on each occurrence must be provided. The Board will verify the background of all applicants with the Department of Public Safety – Crime Records Division. The Board may require that an applicant submit a complete set of fingerprints for a background investigation with the FBI.

An applicant who resides outside of the United States or its territories, or who has resided outside of the United States or its territories for any part of the two years immediately preceding filing the Application of Intent, must provide evidence of good moral character. The evidence must be an official *certificate of good moral character, certificate of good conduct, police clearance certificate* or any other identifying title that attests to good moral character. The evidence must be presented in the form of a certificate and shall be issued and sealed by an official of the country of residence.

If necessary, an applicant may be required to come to the Board office in Austin for an administrative interview, to discuss the applicant's background prior to the approval of the Application of Intent. The board may also refer an applicant to ACAN (Accountants Confidential Assistance Network) prior to the approval of the Application of Intent. ACAN is an organization dedicated to providing assistance to CPAs, exam candidates, and accounting students who may have problems with alcohol, substance abuse, depression, and other mental health issues.

An applicant submitting an Application of Intent is subject to the Public Accountancy Act (Chapter 901 of the Occupations Code), the Texas State Board of Public Accountancy Rules of Professional Conduct, and all other rules promulgated by the Board. Any violations of the Act or its rules prior to licensure could be cause by the Board to take disciplinary action against a candidate, or a certificate holder, or to deny the issuance of a certificate.

➤ REQUEST FOR TESTING ACCOMMODATIONS

Information provided in this area may be added to the National Candidate Database for the CPA Examination. An applicant claiming a disability which requires testing accommodations, aids, services or additional time to complete the examination must submit a request and all supporting documentation in conjunction with the filing of the request. The burden of proof is on the applicant to show the need for any testing accommodations. Documents necessary to request testing accommodations may be printed from the Board's website or mailed to the applicant. Requests for testing accommodations must be submitted with the Application of Intent.

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➤ VERIFICATION OF LEGAL STATUS

In compliance with the Federal Personal Responsibility and Work Opportunity Reconciliation Act of 1996, the Board must verify proof of legal status in the United States. An applicant shall provide evidence of legal status by submitting a certified or notarized copy of an acceptable official document.

Documents that may be used are:

- United States social security card
- United States birth certificate
- United States passport
- Certificate of United States citizenship or naturalization
- Alien registration receipt card with photograph
- United States military identification card
- United States uniform services identification & privilege card

An applicant who does not possess one of these documents should contact the Board office for additional acceptable documents.

NOTE: If a notarized copy of the social security card has been provided under *Personal Information*, you have met this verification of legal status.

➤ NATIONAL CANDIDATE DATABASE

A National Candidate Database of all CPA examination applicants will be used by boards of accountancy to verify applicant eligibility and schedule the CPA examination at various testing centers. The National Candidate Database will be managed by the National Association of State Boards of Accountancy (NASBA). Certain information provided by the applicant on the Application of Intent will be shared with NASBA.