

## TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director  
(512) 305-7800  
FAX (512) 305-7851

505 E. Huntland Drive, Suite 380  
Austin, TX 78752-3757  
www.tsbpa.texas.gov

### APPLICATION OF INTENT INSTRUCTIONS

#### APPLICATION FEE

The APPLICATION OF INTENT must be accompanied by a check or money order in U.S. dollars for a \$20 nonrefundable fee payable to TSBPA. DO NOT SEND CASH. Separate fees will be required when you submit an Eligibility Application for the Uniform CPA Examination or for a Texas CPA Certificate.

- U.S. Veterans who are exempt from the filing fee must provide a photocopy of an active military ID, state-issued driver's license with a veteran designation, or DD214.
- To be eligible for a Waiver of Fee the following conditions must be met:
  - Submitted an Application of Intent prior to September 1, 2023
  - The Application of Intent is active and not expired
  - Elected to cancel the active Application of Intent and reapply under the *Public Accountancy Act of 2023* to meet the education requirements for examination and licensure.

#### PHOTOGRAPH

You must include an original passport-type photograph taken within the past six months. Copies are not acceptable. The size of the photo should be 2" x 2".

#### PERSONAL INFORMATION

Complete this area. List other names that you have used, as this may be helpful in associating your transcripts to your application.

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

- U.S. 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 U.S. 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 you obtain one.

#### EDUCATION

If you obtained your education outside the U.S., please contact the Board office for a **REQUEST FOR EVALUATION OF INTERNATIONAL CREDENTIALS** form.

**Transcripts** -- Official transcripts from all colleges and universities attended. Electronic transcripts may be submitted from the educational institution to the Board. Submit to [transcripts@tsbpa.texas.gov](mailto:transcripts@tsbpa.texas.gov).

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**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 listing labeled FICE Code List for Colleges and Universities.

**Degree** -- List the highest degree you have earned that is shown on your transcript (e.g., BA, MBA, etc.) The degree must be from a college or university recognized by the Board. For additional information, refer to Board Rule 511.52. You can access Board *Rules* through the Board's website. A bachelor's degree conferred by an accredited college or university is required to take the CPA Exam.

**Total completed hours** -- Provide the total number of semester hours you have completed. You must have completed a total of 120 semester hours or quarter-hour equivalents of college courses taken at an accredited college or university to meet the Texas education requirements to take the CPA Exam. To meet the Texas licensing requirements, no fewer than 150 semester hours or quarter-hour equivalents of college courses taken at an accredited college or university are required.

**Completed semester hours in accounting** -- Provide the total number of semester hours you have completed in accounting. You must have completed no fewer than 21 semester hours or quarter-hour equivalents of upper division accounting courses taken at an accredited college or university. The courses must meet the Board's standards by containing sufficient business knowledge and application to be useful to candidates taking the CPA Exam.

**Applicants applying prior to January 1, 2024** are required to have completed no fewer than 21 semester hours of upper level accounting coursework from the following subject-matter content areas that are derived from the CPA Exam Blueprints. The qualifying accounting courses may be reviewed in Board *Rule 511.60*.

- (1) financial accounting and reporting for business organizations that may include:
  - (A) up to nine semester credit hours of intermediate accounting;
  - (B) advanced accounting; or
  - (C) accounting theory;
- (2) managerial or cost accounting (excluding introductory level courses);
- (3) auditing and attestation services;
- (4) internal accounting control and risk assessment;
- (5) financial statement analysis;
- (6) accounting research and analysis;
- (7) up to 12 semester credit hours of taxation (including tax research and analysis);
- (8) financial accounting and reporting for governmental and/or other nonprofit entities;
- (9) up to 12 semester credit hours of accounting information systems, including management information systems ("MIS"), provided the MIS courses are listed or cross-listed as accounting courses, and the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting;
- (10) up to 12 semester credit hours of accounting data analytics, provided the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting (while data analytics tools may be taught in the courses, application of the tools should be the primary objective of the courses);
- (11) fraud examination;
- (12) international accounting and financial reporting.

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Applicants applying after January 1, 2024 are required to have completed no fewer than 21 semester hours of upper level accounting coursework from the following subject-matter content areas that are derived from the CPA Exam Blueprints. The qualifying accounting courses may be reviewed in Board Rule 511.57.

**NOTE:** There are two separate categories and coursework taken in each of the two categories is required.

A minimum of 12 semester hours with at least three semester hours in each of the following accounting course content area is required:

- (1) financial accounting and reporting for business organizations that may include:
  - (A) intermediate accounting;
  - (B) advanced accounting; and
  - (C) accounting theory;
- (2) financial statement auditing;
- (3) taxation; and
- (4) accounting information systems.

A minimum of 9 hours in any of the following accounting course content area is required:

- (1) managerial or cost accounting (excluding introductory level courses);
- (2) auditing and attestation services;
- (3) internal accounting control and risk assessment;
- (4) financial statement analysis;
- (5) accounting research and analysis;
- (6) up to 9 semester credit hours of taxation (including tax research and analysis);
- (7) financial accounting and reporting for governmental and/or other nonprofit entities;
- (8) up to 9 semester credit hours of accounting information systems, including management information systems ("MIS"), provided the MIS courses are listed or cross-listed as accounting courses, and the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting;
- (9) up to 12 semester credit hours of accounting data analytics, provided the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting; business data analytics may be considered provided the courses are listed or cross-listed as accounting courses, and the institution of higher education accepts these courses as satisfying the accounting course requirements for graduation with a degree in accounting; (while data analytics tools may be taught in the courses, application of the tools should be the primary objective of the courses);
- (10) fraud examination;
- (11) international accounting and financial reporting;
- (12) mergers and acquisitions;
- (13) financial planning.

The Board requires a minimum of two semester credit hours in research and analysis. A list of the accounting/tax research and analysis courses recognized by the Board is posted on the Board's website.

**Completed semester hours in related business subjects** -- Provide the total number of semester hours you have completed in related business subjects. You must have completed a minimum of 24 semester hours or quarter-hour equivalents of upper division related business courses at an accredited

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college or university. You may not take more than 6 semester hours in any subject area to meet the minimum hour requirement specified in Board *Rule 511.58*.

The Board requires a minimum of two semester credit hours in accounting communications or business communications. A list of the accounting/business communications courses recognized by the Board is posted on the Board's website.

The 24 semester hours in related business subjects must be from the following list:

(1) No more than 6 credit semester hours taken in any of the following subject areas may be used to meet the minimum hour requirement:

- (A) business law, including study of the Uniform Commercial Code;
- (B) economics;
- (C) management;
- (D) marketing;
- (E) business communications;
- (F) statistics and quantitative methods;
- (G) information systems or technology; and
- (H) other areas related to accounting.

(2) No more than 9 credit semester hours taken in any of the following subject areas may be used to meet the minimum hour requirement:

- (A) finance and financial planning; and
- (B) data analytics, data interrogation techniques, cyber security and/or digital acumen in the accounting context, whether taken in the business school or in another college or university program, such as the engineering, computer science, information systems, or math programs (while data analytic tools may be used in the course, application of the tools should be the primary objective of the course).

### **BUSINESS INFORMATION**

Complete this area if employed.

### **AFFIDAVIT OF APPLICANT**

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

**Fingerprinting** - The Board has a statutory obligation (*Public Accountancy Act Sections 901.169 and 901.253*) to review the background of each person permitted to take the CPA Exam and awarded a Texas CPA certificate.

Applications cannot be finally approved by the Board until the fingerprint process is complete and the Board has received the results. **Fingerprints should not be completed prior to submitting the application.**

Information about the fingerprinting process will be included in the communication confirming receipt of your Application of Intent. It is the responsibility of the applicant to pay all fees to the service provider at the time that the appointment for fingerprinting is made.

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**Background Investigation** - Applicants are required to disclose all arrests, charges, convictions, probations, and deferred adjudications for misdemeanors and felonies that occurred at age 17 or older in any state or by the federal government. You are not required to report traffic violations or criminal records that have been expunged or sealed by an order of the court. You are required to report traffic violations or criminal records subject to a non-disclosure order. The Board will access the Federal Bureau of Investigation (FBI) database and the Texas Department of Public Safety - Crime Records Division files using an established fingerprint process for each person who submits an Application of Intent. The fingerprint process allows the Board to receive information on all arrests, charges, convictions, probations and deferred adjudications of misdemeanor and felony offenses that occur in any U.S. state or territory. Records of these activities are reported to the Board for further investigation.

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 approving 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 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 a certificate indicating a lack of a history of dishonest or felonious acts from your country of residence. 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.

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 for 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

An applicant claiming a disability that 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 are available on the Board's website. Requests for testing accommodations must be submitted with the Application of Intent.

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### VERIFICATION OF LEGAL STATUS

The Board must verify proof of legal status in the United States.

1. Each applicant shall provide evidence of legal status by submitting a copy of the following acceptable official documents.
  - U.S. social security cardAND
  - An unexpired driver's license or identification card issued by a state of the U.S. provided it contains the applicant's photograph and information such as name, date of birth, sex, height, eye color, and address; or
  - An unexpired U.S. passport
2. Applicants who are citizens of a foreign country and who cannot provide the documents shown above are required to provide evidence of a non-expired F-1 Visa issued to the student attending a university or college.

Applicants who cannot meet the requirements of items #1 or #2 shown above shall comply with the federal Department of Homeland Security by providing evidence of both identity and employment authorization by submitting a copy of one of the following unexpired documents:

- An Alien Registration Receipt Card or Permanent Resident Card (Form I-551); or
- A foreign passport that contains a temporary I-551 stamp, or temporary I-551 printed notation on a machine-readable immigrant visa; or
- An Employment Authorization Document which contains your photograph (Form I-766).

**NOTE:** If you provided a copy of the social security card under Personal Information, you have met the verification-of-legal-status requirement.

### NATIONAL CANDIDATE DATABASE

Boards of accountancy use the National Candidate Database, which includes information on all CPA Examination applicants, to verify applicant eligibility and schedule the CPA Examination at various testing centers. The National Association of State Boards of Accountancy (NASBA) manages the National Candidate Database. Certain information provided by the applicant on the Application of Intent will be shared with NASBA.