

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

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TRANSFER OF CREDIT FORM

GENERAL INFORMATION

TRANSFER OF CREDIT APPLICANTS

The Board may accept the full or partial completion of the Uniform CPA Examination given by the appropriate authority in any other state, provided the following conditions are met:

- The examination must be prepared and graded by the AICPA.
- The credits must be active in the state of origin (NOTE: This Board does not accept grades in transfer, only credits.)
- The credits must be transferred from a licensing jurisdiction, not a testing organization.
- The applicant must meet the requirements in effect in Texas at the time credit was earned in the other state.

NOTE: THE APPLICATION OF INTENT - TRANSFER OF CREDIT EXPIRES TWO YEARS FROM THE DATE OF SUBMISSION. IF YOU DO NOT TAKE AT LEAST ONE SECTION OF THE CPA EXAM OR COMPLETE THE CERTIFICATION PROCESS BEFORE THE TIME HAS LAPSED, YOU WILL HAVE TO FILE A NEW APPLICATION OF INTENT – TRANSFER OF CREDIT AND PAY NEW FEES.

TO TRANSFER CREDIT FOR PARTS OF THE EXAMINATION TAKEN BETWEEN NOVEMBER 1991 AND NOVEMBER 2003, YOU MUST HAVE TESTED UNDER THE FOLLOWING CONDITIONS:

- Took each part of the exam for which you were eligible.**
- Received a minimum score of 50% on each part failed in order to receive credit for any parts passed.