

**TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY**

William Treacy, Executive Director  
(512) 305-7800  
FAX (512) 305-7875

333 Guadalupe, Tower 3, Suite 900  
Austin, TX 78701-3900  
www.tsbpa.texas.gov

**INSTRUCTIONS FOR COMPLETING THE  
RECIPROCAL APPLICATION**

*You must include several completed forms and a \$100 fee when you file the reciprocal application with the Texas State Board of Public Accountancy. Please read these instructions carefully, complete the application, and be sure to include all required supporting forms. The instructions that follow will help you complete the application and supporting forms. Questions may be directed to the TSBPA at (512) 305-7853.*

**RECIPROCAL APPLICATION**

**FEEES**

A check for \$100 made payable to the Texas State Board of Public Accountancy must be submitted with the application.

**PERSONAL INFORMATION**

Answer questions **1** through **5**.

**BUSINESS INFORMATION**

Answer question **6**.

**ETHICS COURSE**

An applicant must complete an approved four-hour ethics course on the Board's *Rules of Professional Conduct* no more than six months prior to submission of the application. The approved courses are listed on the Board's website under Licensing/Ethics Course. A proof of completion certificate must be submitted with the application.

**AFFIDAVIT OF APPLICANT**

The Affidavit of Applicant must be completed, signed, and dated by the applicant. An unsigned application will not be processed.

**ADDITIONAL FORMS FOR RECIPROCAL APPLICATION**

**OATH OF OFFICE**

Complete as indicated on form.

**CONTINUING PROFESSIONAL  
EDUCATION**

An applicant applying for a reciprocal certificate in Texas must have met the continuing professional education requirements of the Texas Board during the three years immediately preceding the date of application.

**LETTER OF GOOD STANDING**

The Letter of Good Standing must be initiated by the applicant and forwarded to the Board where you are currently licensed. The TSBPA requires that the certificate from the issuing state be current and in good standing.

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## INSTRUCTIONS FOR COMPLETING THE RECIPROCAL APPLICATION - continued

### ELECTRONIC FINGERPRINTING

Applications cannot be finally approved by the Board until the fingerprint process is complete and the Board has received the results.

Information about the fingerprinting process, applications, and locations in Texas are available at the following links. 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. **The fees are not collected by the Board and cannot be waived.**

[In State Applicant \(residing in Texas at the time of fingerprinting\)](#)

[Out of State Applicant \(residing out of state at the time of fingerprinting\)](#)

[IdentGo location listings for Texas](#)

### EXAMINATION ON THE RULES OF PROFESSIONAL CONDUCT

An examination on the Board's Rules of Professional Conduct will be emailed to you after you submit the reciprocal application. You will be notified if you do not achieve a passing grade..

### RULES OF PROFESSIONAL CONDUCT

The *Rules of Professional Conduct* can be found in Chapter 501 of the Board *Rules*. They may be downloaded from the Board's website by scrolling down the Board menu or by clicking Rules in the lower right hand portion of the Board's homepage.

### THE ACT

The laws enacted by the Texas Legislature for Texas certified public accountants. Can be downloaded from the Board's webpage.

### CONTINUING PROFESSIONAL EDUCATION RULES

The Continuing Professional Education Rules can be downloaded from the Board's webpage. Click on Rules. The *CPE Rules* can be found in Chapter 523.

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**INSTRUCTIONS FOR COMPLETING THE  
RECIPROCAL APPLICATION - continued**

**RECIPROCAL CHECKLIST**

*The following must be submitted to the Board before your application will be processed:*

- Reciprocal application
- Check for \$100 (made payable to the Texas State Board of Public Accountancy)
- Oath of Office
- Continuing Professional Education Reporting Form
- Letter of Good Standing (completed by the state board that issued the current certificate and is in good standing)
- Electronic fingerprinting
- Examination on the *Rules of Professional Conduct* (will be emailed to you after you submit the reciprocal application)
- Proof of completion of the Board-approved four-hour ethics course (must have been taken within the last six months)