

TEXAS STATE BOARD *of* PUBLIC ACCOUNTANCY

Applicant Reassessment Program

What is the Applicant Reassessment Program (ARP)?

The Applicant Reassessment Program (ARP) was established by the Texas State Board of Public Accountancy in an effort to assist individuals who were taking the CPA Exam and through an extreme hardship occurrence, lost CPA Exam credits and may no longer be pursuing the CPA designation.



Who is eligible for the ARP?

An applicant who earned and lost credit for one or more CPA Exam sections between January 1, 2020 and January 1, 2024, may be eligible to apply for the ARP.

What is the benefit of applying for the ARP?

An individual, who at one time was working toward becoming a Texas CPA, may have changed career paths. The Board offers support to individuals who may wish to pursue the CPA designation again.

What is considered an extreme hardship occurrence?

An extreme hardship occurrence may be one of the following:

- impact of COVID on the applicant or the applicant's immediate family;
- unavailability of exam sites due to closures and seating limitations;
- a natural disaster, such as a flood, fire, or severe weather event; or
- a health emergency caused by an accident or pre-existing condition for which the applicant had no control

While these are examples, they should not limit the possibilities of extreme hardships that may have occurred.

Is there a definition of an extreme hardship?

Yes. Extreme hardship is referenced in Board *Rules 511.80* and *511.87*.

The following conditions may be considered as extreme hardships:

- (1) a serious illness of an applicant or member of the immediate family which includes a spouse, child, sibling or parent;
- (2) death of an immediate family member which includes a spouse, child or parent;
- (3) accidents that impact the applicant;
- (4) military service of the applicant;
- (5) natural disasters that impact the applicant; or
- (6) acts of God.



What documentation is required to apply for the ARP?

The applicant is required to provide a letter referencing the ARP, including a detailed statement of the unforeseeable and uncontrollable extreme hardship event, and documentation that substantiates the event.

An unforeseeable and uncontrollable extreme hardship event, as described above, may include, but are not limited to, accidents and natural disasters affecting the health of an applicant or member of the applicant's immediate family.

Will CPA Exam credits reinstated through the ARP be recognized by other boards of accountancy?

The ARP is established solely by the Texas State Board of Public Accountancy for Texas CPA Exam applicants and credits that are reinstated may not be recognized by another board of accountancy. After the completion of the CPA Exam and licensing process, the CPA designation may be recognized by other boards of accountancy through reciprocal agreements.

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