

OKLAHOMA ACCOUNTANCY BOARD (“OAB”) TRANSFER OF CREDIT INSTRUCTIONS AND APPLICATION

INFORMATION FOR APPLICANTS TRANSFERRING ONE (1) TO FOUR (4) EXAMINATION CREDITS

Citations refer to the Oklahoma Accountancy Act ("Act") and the Oklahoma Administrative Code ("Code"), which are available on the OAB's website.

Eligibility to Apply: All educational requirements to qualify must be met at the time the application is filed with the OAB. The OAB cannot waive any of the eligibility requirements.

Applicants may be asked to substantiate to the satisfaction of the OAB that they are residents of Oklahoma as required by Section 15.8.A of the Act. Former or future residence in the State of Oklahoma is not considered.

Affidavit Verifying Lawful Presence in the United States: All applicants submitting a qualification application must also submit the notarized affidavit form showing proof of lawful residence inside the United States.

Transfer of Credit Fee: A \$235* fee is required with the application. (*The Oklahoma Accountancy Board will perform an Oklahoma State Bureau of Investigation criminal history search on all applicants. The applicant is responsible for the \$15 cost of the background check. Transferring credits - \$145, Application Processing Fee - \$75, Criminal History Check - \$15, for a total of \$235)

Requirements to Qualify for Transfer of Credits (Section 10:15-18-13 of Code): Requires that you meet the Oklahoma education requirements and have passed section(s) of the examination in the same manner as an Oklahoma candidate.

Interstate Exchange of Information Form: This form is essential to your application. Before your application will be accepted for processing you must have certain information verified by the board of accountancy in the state where you took the Uniform CPA Examination. Please complete the initial portion of this form and forward it to the board of accountancy where examination credits and/or status as a CPA were first established. That board will then complete the remainder of this form (Section A-C) and return the form to you so you may file it as a part of your application. You may wish to check with the other board before forwarding this form to determine whether they have additional requirements or a fee for processing this request. Any fee must be paid by the applicant. You can access this form [here](#).

Notification of Eligibility: If you are found eligible to transfer your examination credits into Oklahoma, you will receive an approval letter via email that will contain instructions on the next steps. If you are found ineligible, you will receive a letter via email explaining why you are not eligible.

An answer that has an “*” next to it requires a detailed, signed letter of explanation or copy of documents.

eScrips: Must be sent directly from the University to the Examination Coordinator at the OAB office to be official.

EDUCATION

To Qualify to Sit for Exam: You must submit sufficient official transcripts to reflect:

- (1) a minimum of 120 semester hours of college education including a baccalaureate or higher degree.
- (2) a minimum of 24 semester hours of accounting course credits above principles of accounting or introductory accounting, including at least one auditing or assurance course (not internal auditing); and
- (3) a minimum of 9 semester hours of upper division-level related course credit in any or all the subjects of economics, statistics, finance, marketing, management, business law, business communication, financial information systems and computer science.

To Qualify for a CPA Certificate: After you pass the exam, you must complete the following before you can apply for certification:

- (1) an additional 30 semester hours for a total of 150 semester hours of college education.
- (2) an additional six (6) hours of accounting course credits for a total of 30 hours of accounting above principles of accounting or introductory accounting.

If you apply for eligibility to sit for the exam with 120 semester hours, you will be required to submit your additional transcripts to prove all semester hours have been earned when you apply for certification after passing the exam.

Graduate Level Accounting Courses. Graduate level Financial and Managerial Accounting only, do not count toward the required 30 semester hours of accounting if they are equivalent to undergraduate principles.

Each Course Needed To Qualify Must Be Individually Listed On An Official Transcript. If you attended more than one college or university, you must furnish an official transcript from each one to establish your eligibility.

Repeated Courses: If you repeated a course or took one that is equivalent to the same course at another college, the OAB will count the course the first time you earned credit.

Quarter-Hour Credits: When using a two-thirds conversion to convert quarter hours earned into semester hour credit the OAB does not round up course credit.

Education Outside the United States: If all or part of your education toward your eligibility was from a college outside the United States, it will be necessary to have your education evaluated by NASBA International Evaluation Services (NIES). NIES will charge you a fee for the evaluation, and it can take two to three months for some evaluations to be complete. Your application will be considered incomplete and cannot be processed if the evaluation is not included. You may visit our website at www.ok.gov/oab under Examination, Foreign Education Information, for details regarding NIES.

CONTACT INFORMATION

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CERTIFIED PUBLIC ACCOUNTANT
APPLICATION FOR ELIGIBILITY
TRANSFER OF ONE (1) TO FOUR (4) CREDITS

Answers marked with an "*" require additional information.
PRINT IN INK OR TYPE ALL INFORMATION

The attached instructions are an important element to completing the application.

I hereby make the following declarations in connection with this application:

1. Full Name: _____
(First) (Middle Name) (Last) (Lineage i.e. Sr., Jr.)
2. Mailing Address: _____
(Number and Street or PO Box) (City and State) (Zip Code)
3. Daytime Telephone: () _____ Home Telephone: () _____
4. Date of Birth: _____ Email address: _____
5. Social Security Number: _____ - _____ - _____ Gender: Male Female
6. Mother's Maiden Name: _____
7. I am applying to transfer _____ credits from: _____
(# of credits)

You will need to submit an Interstate Exchange Form with your exam credit information. This form can be found on our website here.

- You will have the state your transferring credits from complete the form. They can send to us directly or you, the applicant, can submit it to us.
- Sometimes other Boards will have their own form they prefer to use. We will accept those as well.
- If the state you are transferring from was handled through NASBA you will request a Candidate Score Summary be sent to us through the NASBA store.

RESIDENCE

8. Are you a United States Citizen? Yes No
9. a.) Are you in the United States on a Visa status? Yes (**SUBMIT COPY**) No
b.) If "yes" indicate type of visa (**SUBMIT COPY**):
 Permanent Resident Alien visa Student visa
 Non Immigrant/Temporary visa Other type of visa: _____
- c.) Visa Status expires (**SUBMIT COPY**): _____

10. Do you reside in the state of Oklahoma? Yes No

11. Beginning date of uninterrupted Oklahoma residence: Month _____ Day _____ Year _____

12. Are you employed in the state of Oklahoma? Yes No

If no, in what state are you employed? _____

13. To what state do you pay state income tax? _____

14. Are you in military service? Yes No

STATUS - EDUCATION

15. How many semester hours have you completed as of this application: 120 150

The education requirements to sit for the exam are:

- Bachelor's degree from a four-year college or university accepted by the Board
- 120 semester hours
- 24 semester hours in accounting above the principles including an external auditing course
- Nine (9) semester hours in upper-division (3000 level or above) business related courses

The education requirements for CPA licensure are:

- 30 additional semester hours for a total of 150 semester hours
- Six (6) additional accounting hours for a total of 30 semester hours in accounting above the principles including an external auditing course

You will be required to have the education requirements for licensure met before you can apply for licensure after you pass the exam. Once you pass the exam your credits will not expire. They are locked in

STATUS - EMPLOYMENT

(Future information is not needed, state status as of the date signing the application)

16. a.) Check only one: Student Unemployed Employed/self employed

b.) Date started ____MO____DAY____ YR **PRESENT** *(date of signing the application)*

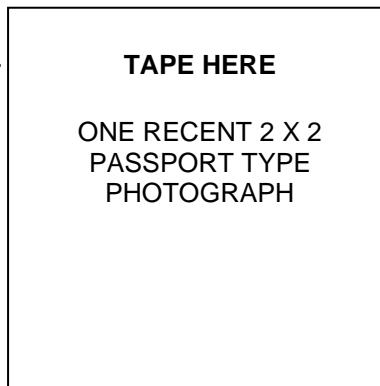
c.) If employed or self-employed:

Business name: _____

Business address: _____

PHOTOGRAPH

17. One 2 X 2 passport type photograph.



DISCLOSURE

In answering the questions below, the individual should consider all enforcement charges such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal (minor traffic violation excluded). In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked or suspended.

If the answer to the moral question is "yes" but is answered "no" and the individual signs the attestation, the individual has filed a fraudulent application.

The OAB obtains background checks. The first one is a part of the qualification application process. If there is an entry reported on your record and you have not provided the required explanation and documents, you are in violation of the Oklahoma Accountancy Act.

CRIMINAL

18. Have any of the following events **ever** occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or nolo contendere to any charge(s), (4) have you been convicted of a crime? If yes to any of these questions, attach a signed letter of explanation of the event(s) that occurred, why the Board should allow you to sit for the examination and any court documentation. *Yes No

19. Have you ever been denied the right to sit for the CPA/PA Examination?
By which jurisdiction(s): _____ *Yes No

20. Have you ever had a CPA certificate or a PA license of any jurisdiction or foreign country cancelled, revoked or suspended or have you ever had an annual permit/license refused for renewal?
By which jurisdiction(s): _____ *Yes No

21. Have you **ever** had any professional credential cancelled, revoked or suspended by enforcement action? If yes, attach a written explanation *Yes No

APPLICANT'S ATTESTATION

- I hereby certify to the best of my knowledge that the information given in this application is true and correct and that I have not willfully omitted or suppressed any information which might have a bearing on the application.
- I also certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code and will hereafter comply with the provisions thereof.
- I authorize the Board to release to the National Association of State Boards of Accountancy (NASBA) such information as is necessary for my inclusion in the National Candidate Database, including but not limited to Social Security number and examination scores.
- I understand that the Board's liability for any loss or claim resulting from the administration of the examination is limited to the amount of the current examination fee paid.
- I understand that OAB may obtain a background check as one method to ascertain criminal history and adherence to the Professional Code of Conduct.

MUST SIGN AND DATE

22. _____
Print your name

_____ **Sign your name**

_____ **Date**

OKLAHOMA ACCOUNTANCY BOARD

AFFIDAVIT VERIFYING LAWFUL PRESENCE IN THE UNITED STATES

Affidavit of: _____
(Print or type Applicant's Full Name)

STATE OF _____)

COUNTY OF _____)

I, _____, of lawful age, being first duly sworn upon his or her oath,
(Applicant's Name) states under penalty of perjury, as follows:

Initial one Option below:

_____ Option 1 – Verification of U.S. Citizenship: I am a United States Citizen.

_____ Option 2 – Verification of Qualified Alien Status: I am a qualified alien under the federal Immigration and Naturalization Act, and am lawfully present in the United States. My Qualified Alien Status expires on: _____.

(Signature of Applicant)

To Be Completed By Notary:

Subscribed and sworn to or affirmed before me this ____ day of _____, 20____, by

(Applicant's Name)

NOTARY
(Seal)

My Commission Expires: _____

My Commission Number: _____