**Section 1400.160 Transitional Condition Candidates, Transfer of Credits, Reciprocity and Out-of-State Candidates**

a) Scoring Scale. The examinations shall be scored on the scale of 99. The passing score in each subject is 75. Scores shall be certified by the Illinois Board of Examiners. Upon receipt of advisory scores from AICPA, or other entity or vendor selected by the Board for that purpose, the Board will review and may adopt the examination scores and will report the official results to the candidate. The passing score will be established through a psychometrically accepted standard-setting procedure approved by the Board.

b) Candidate Who Took the Exam for Another Jurisdiction

1) All candidates who took the exam for another jurisdiction must have all scores forwarded to the Illinois Board directly from the jurisdiction for which they sat.

2) A candidate shall retain credit for any and all test sections of an examination passed in another jurisdiction if that credit would have been awarded, under then applicable requirements, had the candidate taken the examination as an Illinois candidate.

3) A candidate who applies for a transfer of credit from another jurisdiction shall pay the credential evaluation fee and the application fee for any section not passed upon submission of the initial application to test as an Illinois candidate; thereafter, the fee shall be for re-authorization to test for each section not passed.

c) Transfer of Credits by Candidate Who Has Passed the Examination as a Candidate from Another Jurisdiction

1) A candidate who has passed the entire examination in another jurisdiction, may transfer the credits and receive a certificate in Illinois provided:

A) the educational requirements of the Illinois statute were met at the time of initially taking the exam or at the sitting at which the candidate initially passed the exam; and

B) the applicant would be entitled to an Illinois certificate if the examination had been taken under the Illinois statute and this Part.

2) The fee in force must accompany the application for a transfer of credits for the entire examination.

3) Transfer of credits shall be accepted if that credit would have been given had the candidate taken the examination as an Illinois candidate under then applicable requirements.

d) Certificates by Acceptance of IQEX

1) The Board shall issue a certificate, without examination, to any international applicant who has passed the AICPA uniform qualifying examination for that jurisdiction acceptable to the Board.

2) The fee in force shall be payable by the applicant at the time of filing of the application for a certificate by reciprocity.

(Source: Amended at 45 Ill. Reg. 2466, effective February 11, 2021)