APPLICATION FOR RECIPROCAL MEMBERSHIP OF COLLEGE OF CHARTERED ACCOUNTANTS FOR US CPAs

NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS

This application form is to be used by members of the individual US State Boards of Accountancy when applying for reciprocal Chartered Accountant (CA) membership of the New Zealand Institute of Chartered Accountants (NZICA). For further information please refer to the Information Sheet available on the Institute's website. Consideration of your application can take up to four weeks. Please provide all the information and documentation required as an incomplete application will not be considered.

1 MEMBERSHIP DETAILS – NZICA will obtain independent confirmation of your membership status.

US State Board of Accountancy of which you are a member:.....

Membership ID:.....

AICPA ID (if appropriate):.....

2 PERSONAL DETAILS – please use capital letters. Your name as entered here will appear on any certificates awarded by the New Zealand Institute of Chartered Accountants.

First / Given Name | Preferred First Name (if different to formal)

Surname / Family Name | Title (Mr/Mrs/Ms/other)

Previous name **(if known by another name or changed name by deed poll)*** | Date of Birth

Current Employer

Position title

*** (Please supply a copy of your marriage certificate or evidence of change of name by deed poll)**

Business Address ☐ (tick if this is your preferred mailing address) ☐ (tick if this is your preferred billing address)

City / Town | Postcode | Country (other than New Zealand)

Telephone | Cellphone

Email | Fax

Home Address ☐ (tick if this is your preferred mailing address) ☐ (tick if this is your preferred billing address)

City / Town | Postcode | Country (other than New Zealand)

Telephone | Cellphone

Email | Fax

Alternative Address ☐ (tick if this is your preferred mailing address) ☐ (tick if this is your preferred billing address)

City / Town | Postcode | Country (other than New Zealand)

Telephone | Cellphone

Email | Fax

Office use only:

Membership of US State Board confirmed Yes ☐ No ☐ Assessor.....

Practical experience approved Yes ☐ No ☐ NZ company law completed Yes ☐

References attached: NZICA ☐ Employer ☐ NZ taxation completed No ☐

Approved for provisional membership ☐ Yes ☐ No ☐ N/A ☐

Decision date:..../...../..... Approved for full membership ☐

Application declined ☐ Decision date:..../...../..... Decision date:..../...../.....

3 ACCEPTABLE PRACTICAL ACCOUNTING EXPERIENCE

Acceptable practical accounting experience

Applicants must submit evidence of accounting and accounting-related experience, covering at least three years within the last ten years, by providing the following:

a) Letter(s) from an employer(s) specifying the accounting experience performed, nature of the firms worked for, positions held and tasks/responsibilities undertaken, either while gaining US CPA membership or after gaining US CPA membership; and

b) Verified job description(s) for the above experience; and

c) A letter in support from a US CPA or equivalent verifying the nature and timing of your experience, if the employer (s) providing the letter (s) in a) above is not a US CPA or equivalent.

4 ORIENTATION PAPERS

☐ I have completed study in New Zealand company law and New Zealand taxation (results notices attached)

☐ I will complete study in New Zealand company law and New Zealand taxation at the following approved tertiary institution:

.....

(This will enable us to confirm the appropriate course codes for your study)

5 CRIMES AND OFFENCES

Please read carefully.

Record of New Zealand criminal convictions

The Institute requires that you submit a current criminal convictions record obtained from the New Zealand Ministry of Justice with your application for full membership. The appropriate form (Priv/F1) can be downloaded from **www.justice.govt.nz** Please note your rights under the Criminal Records (Clean Slate) Act 2004 before requesting a copy of your criminal record.

Where you do not have any criminal convictions recorded, you must still submit the record you receive from the Ministry of Justice with your application for full membership.

Overseas police clearances

If you have lived in any country other than New Zealand for periods of twelve months or more during the last 10 years, you are required to obtain police clearance certificate(s) from the country or countries where you have lived. The certificate(s) must be original(s) and less than six months old at the time your application is submitted. Further information about obtaining a police clearance certificate is available on the New Zealand immigration website at **www.immigration.govt.nz**

A conviction or offence will not automatically result in a declined application. Each case will be considered individually on its merits. Details of any convictions will be kept confidential.

Charges pending

Please provide details of any charges pending before a court in New Zealand or overseas:

_____

_____

_____

_____

6 BANKRUPTCY AND DISCIPLINARY ACTION

	Yes	No
Are you, or have you ever been, adjudged bankrupt or made the subject of an official assignment for the benefit of your creditors?	☐	☐
Are you, or have you ever been, subject to disciplinary proceedings by a statutory, professional or other body (including the New Zealand Institute of Chartered Accountants) in respect of your professional capacity?	☐	☐
Are you, or have you ever been, prohibited by the Registrar of Companies from managing a company?	☐	☐
Have you failed to satisfy a judgement debt within the last seven years where payment has been ordered by a court in New Zealand or overseas?	☐	☐
Have you been subject to disciplinary proceedings by a tertiary education institution?	☐	☐

Please provide detailed information if you have ticked "yes" to any of the above questions.

If you have been adjudged bankrupt, please provide a copy of the bankruptcy notice from the Official Assignee and a copy of the Discharge of Bankruptcy notice (if applicable). If you have been made the subject of an official assignment for the benefit of your creditors, please provide appropriate documentation.

A positive answer to any of the questions in this section will not automatically result in a declined application. Each case will be considered individually on its merits. Details will be kept confidential.

7 REFERENCES

You must provide two character reference forms, each completed by a different person, namely:

- An employer reference
- A reference from a full and current member of the Institute/member of a reciprocal professional accounting body

Names of referees

Employer

New Zealand Institute of Chartered Accountants member — Institute number:

or

Member of a reciprocal professional accounting body — Membership number:

Name of reciprocal professional accounting body

The Institute member/member of a reciprocal professional accounting body should:

- have been a full member of the Institute for a continuous period of two years
- have known you for a minimum period of twelve months.

Note

Members of your family may not act as referees. Family members are considered to be: blood relatives, including parents, siblings, aunts, uncles and grandparents; spouses or partners; and other relatives by marriage including in-laws.

The Institute will only accept reference forms completed within three months of this application. Please note that an **original reference** is required to be sent to the Institute. Each reference must be completed on the reference forms provided by the Institute (at the back of this application form), which identify specific aspects of your character and reputation that are of interest to the Institute.

NZICA has reciprocity arrangements with the following professional accounting bodies:

- Canadian Institute of Chartered Accountants (CICA)
- The Institute of Chartered Accountants in Australia (ICAA)
- The Institute of Chartered Accountants in England and Wales (ICAEW)
- The Institute of Chartered Accountants in Ireland (ICAI)
- The Institute of Chartered Accountants of Scotland (ICAS)
- The South African Institute of Chartered Accountants (SAICA)
- The Hong Kong Institute of Certified Public Accountants (HKICPA)
- The United States National Association of State Boards of Accounting (NASBA) or the American Institute of Certified Public Accountants (AICPA)

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8 CHECKLIST

	Yes	No
Marriage certificate or confirmation of name by deed poll (if applicable)	☐	☐
Ministry of Justice criminal report, police clearance certificate (s)	☐	☐
Bankruptcy notice, discharge of bankruptcy notice, Assignment documents (if applicable)	☐	☐
Details if prohibited from managing a company (if applicable)	☐	☐
Details if failed to satisfy a judgement debt (if applicable)	☐	☐

9 DECLARATION

The information you give in the application form is covered by the declaration.

I _____ declare that _____

(insert name)

1. The information provided in this application is true and correct.
2. I will be bound by the Rules now in force or hereafter voted into existence and by the Code of Ethics now in force or amended from time to time by the Council of the New Zealand Institute of Chartered Accountants.
3. I authorise the New Zealand Institute of Chartered Accountants to lawfully obtain at any time, from any person or entity, any information about me that it considers necessary or desirable to obtain in order to process this application and to service and maintain my membership, and I authorise any such person or entity to release this information to the New Zealand Institute of Chartered Accountants.

Signed _____ Date / /

10 MEMBERSHIP APPLICATION FEE

The current application fee may be found in the "Application Fee Schedule" on the NZICA website. Cheques should be made payable to "New Zealand Institute of Chartered Accountants" in NZ dollars. The four credit cards below are acceptable for payment. Please enter details below.

CREDIT CARD PAYMENT DETAILS

AMEX ☐ MASTERCARD ☐ VISA ☐ DINERS ☐ Card Expiry Date: /

Card Number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Cardholder's Name: _____

Cardholder's Signature: _____ Amount Paid: $ _____

Any variation to the total amount due please explain: _____

Please send your completed application to:

Customer Service Centre

New Zealand Institute of Chartered Accountants

PO Box 11342

Wellington 6142

US CPA – APPLICATION FOR MEMBERSHIP

EMPLOYER REFERENCE

NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS

Use of Reference

The information and opinion you provide will be used by the New Zealand Institute of Chartered Accountants to assess the suitability of the applicant for full membership. In particular, we seek to confirm that the applicant is capable of adhering to a high standard of professional practice and integrity. This form may be given to the applicant to submit with their application or forwarded separately directly to: Customer Service Centre, New Zealand Institute of Chartered Accountants, PO Box 11342, Wellington 6142

Privacy Act 1993

Any reference you provide may be made available to the applicant on request under the provisions of the Privacy Act 1993.

Full name of applicant applying for membership
(capital letters)

Name of Referee Mr/Mrs/Ms/Other

Job Title

Name of Firm

Address of Firm

Phone No Fax No

Is the applicant related to you by blood or marriage? ☐ Yes ☐ No

How long and in what capacity have you known the applicant?

What is your assessment of the applicant's professionalism, reliability, integrity and honesty?

Do you have any concerns about the applicant's suitability for admission to the New Zealand Institute of Chartered Accountants? Are there any personal or professional issues the New Zealand Institute of Chartered Accountants should be aware of?

Do you have any further comments?

DECLARATION

I confirm that the above information is true to the best of my knowledge.

Signed Date / /

US CPA – APPLICATION FOR MEMBERSHIP

FULL AND CURRENT NZICA MEMBER / MEMBER OF A RECIPROCAL PROFESSIONAL ACCOUNTING BODY REFERENCE

NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS

Use of Reference

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Full name of applicant applying for membership _____
(capital letters)

Name of Referee _____ Mr/Mrs/Ms/Other _____

Job Title _____

Name of Firm _____

Address of Firm _____

_____

Phone No _____ Fax No _____

Is the applicant related to you by blood or marriage? ☐ Yes ☐ No

How long and in what capacity have you known the applicant?

_____

_____

_____

What is your assessment of the applicant's professionalism, reliability, integrity and honesty?

_____

_____

_____

Do you have any concerns about the applicant's suitability for admission to the New Zealand Institute of Chartered Accountants? Are there any personal or professional issues the New Zealand Institute of Chartered Accountants should be aware of?

_____

_____

_____

Do you have any further comments?

_____

_____

_____

DECLARATION

I confirm that the above information is true to the best of my knowledge.

Signed _____ Date / /

Office use only:

Full member for 2 years ☐

Known candidate for 12 months ☐