

Preliminary Assessment of the eligibility of a prospective applicant for registration as a certified public accountant under the mutual recognition agreement between Hong Kong and the United States ("the U.S.") (from 1 July 2020 to 31 December 2022)

This FREE preliminary assessment is aimed at assisting prospective membership applicants who have acquired a CPA licence from a U.S. State Board of Accountancy to ascertain whether they are eligible to apply for membership of the Hong Kong Institute of Certified Public Accountants ("the Institute") under the mutual recognition agreement ("MRA") between Hong Kong and the U.S. and if so, what further conditions they have to meet before they can apply for the Institute's membership. This Form is not applicable to those who only hold AICPA membership or those who have only completed the U.S. Uniform CPA Examination but have not yet obtained a U.S. CPA licence.

This preliminary assessment form is not the application form for registration as a certified public accountant ("Form R-3") and is designed for the aforementioned purpose only. The result of this preliminary assessment is not binding on the Institute. After they have fulfilled all the conditions of the MRA, prospective membership applicants are required to submit a completed Form R-3 along with a full set of supporting documents, duly certified, and application fees to the Institute. The approval or otherwise of the applications will be subject to the Institute's vetting in accordance with the rules and regulations prevailing then.

NB: All information received through this form will be treated in the strictest confidence and will not be released to third parties without your duly signed written permission.

Please complete all items except for fields marked with an asterisk (*) which are optional items.

Section 1 – Personal particulars				
Name in English				
(Surname) (Other name)				
Are you a U.S. citizen, immigrant visa holder or lawful permanent resident? # Yes No				
Contact details for communication about this assessment				
Email address	Day-time contact phone no. *			
Section 2 – Academic qualification (Note 2) #				
Details of your baccalaureate degree:				
Name of University				
Degree awarded *	Year of award *			
Degree obtained	outside Hong Kong, Macau or Mainland China			
Section 3 – Current status with U.S. State Board of Accountancy				
Completion of the U.S. Uniform CPA Examination at the	examination session.			
U.S. CPA Licence issued by				
·				

Please put a "✓" in the appropriate box.

Sec	ction 4 – Declaration #			
	I declare that the above information is true and com	plete to the best of	of my knowledge and belief.	
	I understand that the purpose of this preliminary assessment is to ascertain whether I am eligible to apply for the Institute's membership under the MRA between Hong Kong and the U.S. and if so, what further conditions I should fulfill before submitting my membership application to the Institute. I understand that the result of this assessment is not binding on the Institute and that approval or otherwise of my future membership application is subject to the Institute's vetting.			
	I waive all claims against the Hong Kong Institute of Certified Public Accountants for any loss or damage I may suffer arising from this assessment.			
Sigr	nature:	Date:	(dd/mm/yyyy)	

Please put a "✓" in the appropriate box.

NOTES

- 1. The conditions for U.S. C.P.A licence holders to obtain membership from the Hong Kong Institute of Certified Public Accountants ("HKICPA") under the mutual recognition agreement ("MRA") are set out in our webpage on recognition status of U.S. CPA at https://www.hkicpa.org.hk/-/media/HKICPA-Website/HKICPA/section2 become a hk cpa/recog-oversea-bodies/recognition/app-requirements/mra-hkicpa.pdf.
- 2. For the U.S. CPAs who (i) passed the U.S. Uniform CPA Examination after 30 June 2005, (ii) are not a U.S. citizen, immigrant visa holder or lawful permanent resident, and (iii) obtained their baccalaureate degree in Hong Kong, Macau or Mainland China, they are required to sit and pass the Final Examination (FE) (last session to be offered in June 2021) or the Capstone (commencing from the December 2021 session) of the HKICPA Qualification Programme for the purpose of satisfying the degree requirement under the MRA.
- 3. All applicants for the Institute's membership under the MRA between Hong Kong and the U.S. are required to fulfill the Institute's practical experience requirements for membership. Please refer to our website at https://www.hkicpa.org.hk/en/Become-a-Hong-Kong-CPA/Current-QP/Practical-Experience-Framework/Practical-Experience-Framework/Practical-Experience-Requirements-for-Membership-Admission for details.
- 4. Information provided for this preliminary assessment process will solely be used to assess your eligibility to apply for registration as a member of the Institute under the MRA between Hong Kong and the U.S. Prospective student/ membership applicants are required to follow the application procedures and requirements as specified in our student/ membership application form, whichever is applicable to your case, and submit relevant supporting documents and appropriate application fees when you apply for registration as our student/ member in future. Your student/ membership application will be assessed in accordance with the rules and regulations prevailing at the time you submit your formal application to the Institute.

Prospective student/ membership applicants should surf our website at: www.hkicpa.org.hk/en/ for latest student registration/ membership admission requirements/ procedures.

- 5. <u>Personal Data (Privacy) Ordinance:</u> The provision of personal data by means of this form is voluntary. Data collected is accessible to officers or persons processing registration and related matters. In addition, the Institute may use the collected data for statistical research and analysis.
- 6. Please submit the completed form by email to member@hkicpa.org.hk or by fax to 2575-6852. Please call Membership & Admission Department at (852) 2287-7228 for questions relating to this preliminary assessment.

HKICPA - 10 Sep 2021