

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.")

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)

Contact details for communication about this assessment

Email address _____ Day-time contact phone no. * _____

Section 2 – Academic qualification (Note 2)

Name of University _____

Degree awarded * _____ Year of award * _____

Total no. of semester hours taken for this degree _____

At least 90 semester hours taken in the United States Yes No

Section 3 – Current status with U.S. State Board of Accountancy

Completion of the U.S. Uniform CPA Examination at the _____ examination session.
 (mm/yyyy)

U.S. CPA Licence issued by _____
 (State Board of Accountancy)

U.S. CPA Licence no. _____ Date of issuance of a U.S. CPA Licence _____
 (dd/mm/yyyy)

Section 4 – Aptitude test (Note 3)

Have you sat and passed the Institute's Aptitude Test in the following papers?

1. Hong Kong Law paper Yes No
2. Hong Kong Taxation paper Yes No

Please put a "✓" in the appropriate box.

Section 5 – Declaration #

- I declare that the above information is true and complete to the best 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.

Signature: _____

Date: _____
(dd/mm/yyyy)

Please put a "✓" in the appropriate box.

NOTES

- 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 www.hkicpa.org.hk/file/media/section2_become_a_hk_cpa/recog-oversea-bodies/recognition/app-requirements/mra-hkicpa.pdf.
- Except for those who passed the U.S. Uniform CPA Examination before 30 June 2005, U.S. CPAs who obtained the U.S. CPA licence after 24 October 2011 will need to make up for the shortfall in the 150 semester hours of their university degree by taking a course or courses of an accountancy degree programme that is accredited or recognized by the Institute in order to meet the education requirement under the MRA. In addition, the 150 semester hours must be substantially (i.e. not less than 90 semester hours) undertaken in the United States.
- Applicants may satisfy the Aptitude Test requirement by passing the Institute's multiple-choice questions Aptitude Test in Hong Kong Law and Hong Kong Taxation OR PC-Law and/or PC-Taxation examinations. Please refer to our website at www.hkicpa.org.hk/en/registration-and-licensing/register-as-cpa/registration-requirements/aptitude-test/ for further information.
- 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 www.hkicpa.org.hk/en/become-a-hkicpa/pef/requirements/.
- 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/ from time to time for latest student registration/ membership admission requirements/ procedures.
- Personal Data (Privacy) Ordinance: 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.
- Please submit the completed form by email to admission@hkicpa.org.hk or by fax to 2575-6852. Please call Admission Department at (852) 2287-7049/ 2287-7069/ 2287-7042 for questions relating to this preliminary assessment.
- It normally takes three working days for an assessment and our findings will be emailed to you.