

Internationally Designated Accountants Membership Process US State Boards of Accountancy (US CPA)

Type of Agreement: Mutual Recognition Agreement

Effective date: January 1, 2018

Termination date: January 1, 2023, subject to renewal

Members in good standing seeking the Canadian CPA designation (membership only):

- Are required to successfully complete the CPA Reciprocity Professional Development Course (CPARPD) by the second anniversary of the date of their admission to membership. This course consists of approximately 20 hours of online study in Canadian tax, law and ethics in a modular form.
- Are required to demonstrate, as evidenced by a detailed chronological resume, two years of relevant post-qualification work experience deemed to meet Canadian CPA experience requirements for certification.
- Applicants with less than two years of relevant post-qualification work experience need to demonstrate that the Canadian CPA experience requirements have been met.
- Must be in compliance with the Continuing Professional Education (CPE) requirements of their State Board.

Members in good standing seeking to issue assurance engagements, as defined under CPA Nova Scotia's Public Accounting Licensing Requirements, must:

- Meet CPA Nova Scotia education and experience requirements for public accounting. Please see the [Public Accounting Licensing Requirements](#) for more information.

Eligibility

Applicants must at the time of application with CPA Nova Scotia:

- have evidence of legal entitlement to work in a CPA Canada jurisdiction or be prepared to provide evidence of entitlement to work in a CPA Canada jurisdiction within the first two years of membership. Applicants who are not legally entitled to work in a CPA Canada jurisdiction will be granted conditional acceptance based on the requirement to provide evidence within the first two years of membership;
- be a member in good standing of a US state board of accountancy, having completed the education, examination and practical experience requirements of the US CPA designation. The RMA is not binding for members who have achieved the membership through some other agreement;
- be a member of one of the eligible State Boards in Appendix 1; and
- have the equivalent of at least 150 semester hours of college or university education, including baccalaureate or higher degree conferred by a college or university acceptable to a State Board. US CPAs who qualified prior to the introduction of the 150 semester hour requirement will be grandfathered in as having met the 150 semester hour requirement.

Good standing with the parent accounting body must be maintained until admission to CPA Nova Scotia membership.

Applicants must submit the following documentation:

- A completed *MRA/RMA International Applicant Form* (attached).
- A completed *Request for Certification of Membership the US State Board* letter (attached), to be sent directly to CPA Nova Scotia at registrations@cpans.ca from the member body.
- A detailed, chronological resume listing all relevant work experience, demonstrating that the Canadian CPA experience requirements have been met.

Applicants must also meet all the requirements for registration as a member under the CPA Nova Scotia By-laws, including Section 218, which requires applicants to obtain their examination and experience requirements of the US State Boards of Accountancy (US CPA) designation outside of a CPA Canada jurisdiction.

Note: Admission as a member under this route does not automatically provide a member with the right to offer public accounting services to the public as an engagement partner responsible for the audits of financial statements. Members are required to meet CPA Nova Scotia's public accounting licensing criteria.

Additional Requirements for US CPAs Who Are or Have Been Canadian Residents

Applicants who wrote one (1) or more part(s) of the US Uniform CPA Examination while:

- a) A resident of Canada; or
- b) After they became a resident of Canada; or
- c) After they returned as a resident to Canada.

Must, in addition to the above requirements, have obtained either:

1. A university degree from a degree-granting institution of higher education in the United States of America, as a result of having attended the institution in person for classroom instruction on a full-time basis; or
2. At least one (1) year of full-time practical experience in accounting in the USA.

Required Fees

The following fees apply:

Application for Membership by International Reciprocity - \$400.00 + HST (\$460.00)

In addition, payment of membership fees according to the category of membership, prorated to the nearest full month of membership, will be required.

Pre-Arrival

Initial application can be completed pre-arrival to Canada.

The information on this form is collected, stored and used in accordance with any privacy legislation in the province to which you are applying, and is collected for the purpose of processing your application for membership. Questions or concerns about the collection and use of the information should be directed to the Privacy Officer of the provincial/regional CPA body of which you are requesting membership. Contact information is available on page 5 of this form.

Complete the form and send to the province/region where you intend to seek registration.

A. PERSONAL INFORMATION*

Title: Mr. Ms. Mrs. Miss Other/Prefer not to answer Gender identity: F M Other

Registered Name: (Attach proof of legal name)

Family name:

Given name(s): Birth date: (mm/dd/yyyy)

Former Legal Name (name under which the professional accounting qualification of the accounting body outside Canada was gained if different from Registered Name indicated above):

E-mail:

Check if this is your preferred email address

Postal address: Unit:

City: Province/State:

Postal/Zip Code: Country:

Residential Phone: Residential Fax:

Check if this is your preferred mailing address

B. CURRENT EMPLOYMENT

Employer Name: Position Title:

Employer Address: Unit:

City: Province/State:

Postal/Zip Code: Country:

Employment Phone: Employment Fax:

Employment Email:

Check if this is your preferred mailing address Check if this is your preferred email address

*It is your responsibility to keep your contact information current with your CPA body. By providing an email address, you will receive important regulatory communications by email.

C. REGISTRATION

I intend to seek registration in the province/region of:

Have you previously been an applicant or registrant of another provincial/regional CPA body? Yes No

If the answer is Yes, please specify which CPA body:

D. LANGUAGE PREFERENCE

All documents must be in French or English if you applying in Quebec or New Brunswick, and in English if you are applying in all other provinces/regions.

I understand and can speak and write in: English French Both English and French

E. PROFESSIONAL ACCOUNTANCY QUALIFICATIONS

List the details of your Professional Accountancy qualifications.

Name of professional accounting body	Membership number and designation	Date of the final exam passed (mm/dd/yyyy)	Country or State in which the designation was earned	Date admitted as member (mm/dd/yyyy)	Last date as member in good standing (mm/dd/yyyy)

F. EDUCATION INFORMATION

Starting with the most recent, please list the details of your post-secondary education, including all colleges, universities and institutions you attended.

Degree(s) (BCOMM, BA, etc.)	Name of institution, city and country	Date received (mm/dd/yyyy)

G. PRE-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience prior to earning your accounting credential. Attach separate page(s) if more space is required..

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

H. POST-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience after earning your accounting credential. Attach separate page(s) if more space is required.

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

I. LICENSURE / AUTHORIZATION TO PRACTICE

If you intend to practice public accounting, contact the provincial/regional CPA body in which you intend to practice, as public accounting eligibility requirements vary by jurisdiction.

J. PERMISSION TO WORK OR STUDY IN CANADA

Are you lawfully permitted to work or study in Canada? Yes No
 Are you lawfully permitted to work or study in Bermuda? (if applicable) Yes No

K. APPLICANT'S CHARACTER

PLEASE USE A SEPARATE SHEET TO EXPLAIN ANY 'YES' ANSWERS	YES	NO
Have you ever been convicted of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary matter?	<input type="checkbox"/>	<input type="checkbox"/>
Are you, or have you ever been, subject to a disciplinary decision by a regulatory body, or a professional body?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been expelled from a professional society or institute?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvency?	<input type="checkbox"/>	<input type="checkbox"/>
Have you ever been found guilty of a violation of securities regulatory authority legislation or tax authority legislation?	<input type="checkbox"/>	<input type="checkbox"/>

I declare that the above information and all other information given in this application are true and correct. I acknowledge and agree that it is my responsibility to provide the CPA body with all required information and documentation acceptable to the CPA body and to pay to the CPA body the applicable fee for this application. I further acknowledge and agree that the CPA body may not consider this application to be complete in all respects and may not process, assess or accept this application if any of the required information or documentation acceptable to the CPA body has not been filed with the CPA body or if the applicable fee has not been paid to the CPA body. I hereby certify that the personal information I have provided to the CPA body is accurate and has been freely given. I authorize the CPA body to verify the information provided or to obtain from the organizations concerned any information relevant to this application.

I understand that any false or misleading statement contained in my application may be used by the CPA body in any proceeding respecting the validity of my application or my status as an international applicant with the CPA body.

I undertake that, if I am admitted as a member, I will be governed by the CPA Act, Bylaws, Bylaw Regulations, and Rules/Code of Professional Conduct, as may be amended from time to time.

Upon admission to membership, I understand and authorize that information provided on this form will form part of my member record and will be used by the CPA provincial/regional body for administration purposes. I understand that all information will be treated confidentially.

Print Name	Signature	Date (mm/dd/yyyy)

REQUIRED DOCUMENTATION

Proof of legal name

All applicants are required to provide proof of legal name (i.e. birth certificate, passport, or while neither Canadian citizenship nor landed immigration status is required to be accepted as an applicant, Canadian citizenship or landed immigrant identification card may be provided).

Please provide an affidavit sworn before a commissioner of oaths or notary public as documentation of proof of a change in the legal name, such as a legal change of name document issued by a government or government authority, a court order or decision, or a marriage or divorce certificate that shows both the former legal name and the current legal name.

Evidence of certification by a US state board of accountancy or membership in an accounting body outside Canada (see form found in Appendix 1, if applicable).

All applicants must provide full details of their certification by a US state board of accountancy or of membership in an accounting body outside Canada. The state board or other accounting body is to return the completed document directly to the CPA body.

Applicants may wish to supplement the completed form with additional information showing how they meet the competencies required.

Contact the provincial/regional CPA body in which you want to apply to obtain details relating to your application.

Chartered Professional Accountants of Alberta
900 TD Tower
10088 - 102 Avenue
Edmonton, Alberta T5J 2Z1
Toll free: +1 780.424.7391
Fax: +1 780.425.8766
Email: info@cpaalberta.ca
Web site: www.cpaalberta.ca

Chartered Professional Accountants of Bermuda
Sofia House, 1st Floor
48 Church Street, Hamilton HM 12
Bermuda
Phone: +1 441.292.7479
Fax: +1 441.295.3121
Email: info@cpabermuda.bm
Web site: www.cpabermuda.bm

Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca

Chartered Professional Accountants of Manitoba
1675 One Lombard Place
Winnipeg, Manitoba R3B 0X3
Phone: +1 204.943.1538
Toll Free: 1 800.841.7148 (within Manitoba)
Fax: +1 204.943.7119
Email: cpamb@cpamb.ca
Web site: www.cpamb.ca

Chartered Professional Accountants of New Brunswick
602 – 860 Main Street
Moncton, New Brunswick E1C 1G2
Phone: +1 506.830.3300
Fax: +1 506.830.3310
Email: info@cpanewbrunswick.ca
Web site: www.cpanewbrunswick.ca

Chartered Professional Accountants of Newfoundland
and Labrador
500 – 95 Bonaventure Avenue
Suite 500
St. John's, Newfoundland A1B 2X5
Phone: +1 709.753.3090
Fax: +1 709.753.3609
Web site: www.cpanl.ca

Chartered Professional Accountants
of the Northwest Territories and Nunavut
Phone: +1 867.873.5020
Fax: +1 867.873.4469
Email: admin@cpa-nwt-nu.org

Chartered Professional Accountants of Nova Scotia
300 – 1871 Hollis Street
RBC Waterside Centre
Halifax, Nova Scotia B3J 0C3
Phone: +1 902.425.7273
Fax: +1 902.423.4505
Email: registrations@cpans.ca
Web site: www.cpans.ca

Chartered Professional Accountants of Ontario
69 Bloor Street East
Toronto, Ontario M4W 1B3
Phone: +1 416.962.1841
Toll free: 1 800.387.0735
Fax: +1 (416) 962.8900
E-mail: ITARegistration@cpaontario.ca
Web site: www.cpaontario.ca

Chartered Professional Accountants of Prince Edward Island
600 – 97 Queen Street
P.O. Box 301
Charlottetown, Prince Edward Island C1A 7K7
Phone: +1 902.894.4290
Fax: +1 902.894.4791
Email: info@cpapei.ca
Web site: www.cpapei.ca

Ordre des comptables professionnels agréés du Québec
5, Place Ville Marie, bureau 800
Montréal (Québec) H3B 2G2
Phone: +1 514.288.3256 ext. 2601
Toll free: 1 800.363.4688
Fax: +1 514.843.8375
Email : equivalence@cpaquebec.ca
Web site: www.cpaquebec.ca

Chartered Professional Accountants of Saskatchewan
101 – 4581 Parliament Avenue
Regina, Saskatchewan S4W 0G3
Phone: +1 306.359.0272
Toll free: 1 800.667.3535
Fax: +1 306.347.8580
Email: registrar@cpask.ca
Web site: www.cpask.ca

Chartered Professional Accountants of Yukon
c/o The Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca

Request for Certification of Membership with a US State Board of Accountancy

Re: (Print applicant's name)

The person named above has applied for membership with Chartered Professional Accountants of [province/region], under the Mutual Recognition Agreement between Chartered Professional Accountants of Canada and the US International Qualifications Appraisal Board representing the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

Please confirm the following information:

Registered name (in full):

Date CPA certificate awarded: Certificate no:

Applicant currently holds a licence issued by the board Yes No

Applicant currently holds a certificate to practice issued by the Board: Yes No

Academic Qualifications: University:

The CPA was gained by virtue of passing the uniform AICPA final examination on (mm/dd/yyyy):

while being a resident of (indicate State/Country):

Is the applicant in compliance with the Continuing Professional Education (CPE) requirements of your State Board? Yes No

CONFIRMATION

is a member in good standing with the State Board. We know of no reason why Canadian CPA membership should not be granted.

If such information cannot be given, please explain why:

Name of State Board:

Name and position:

Signature:

Date:

Please return the completed document directly to provincial/regional CPA body. Refer to the contact information available on page 2.

Chartered Professional Accountants of Alberta
900 TD Tower
10088 - 102 Avenue
Edmonton, Alberta T5J 2Z1
Toll free: +1 780.424.7391
Fax: +1 780.425.8766
Email: info@cpaalberta.ca
Web site: www.cpaalberta.ca

Chartered Professional Accountants of Bermuda
Sofia House, 1st Floor
48 Church Street, Hamilton HM 12
Bermuda
Phone: +1 441.292.7479
Fax: +1 441.295.3121
Email: info@cpabermuda.bm
Web site: www.cpabermuda.bm

Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca

Chartered Professional Accountants of Manitoba
1675 One Lombard Place
Winnipeg, Manitoba R3B 0X3
Phone: +1 204.943.1538
Toll Free: 1 800.841.7148 (within Manitoba)
Fax: +1 204.943.7119
Email: cpamb@cpamb.ca
Web site: www.cpamb.ca

Chartered Professional Accountants of New Brunswick
602 – 860 Main Street
Moncton, New Brunswick E1C 1G2
Phone: +1 506.830.3300
Fax: +1 506.830.3310
Email: info@cpanewbrunswick.ca
Web site: www.cpanewbrunswick.ca

Chartered Professional Accountants of Newfoundland
and Labrador
500 – 95 Bonaventure Avenue
Suite 500
St. John's, Newfoundland A1B 2X5
Phone: +1 709.753.3090
Fax: +1 709.753.3609
Web site: www.cpanl.ca

Chartered Professional Accountants
of the Northwest Territories and Nunavut
Phone: +1 867.873.5020
Fax: +1 867.873.4469
Email: admin@cpa-nwt-nu.org

Chartered Professional Accountants of Nova Scotia
300 – 1871 Hollis Street
RBC Waterside Centre
Halifax, Nova Scotia B3J 0C3
Phone: +1 902.425.7273
Fax: +1 902.423.4505
Email: registrations@cpans.ca
Web site: www.cpans.ca

Chartered Professional Accountants of Ontario
69 Bloor Street East
Toronto, Ontario M4W 1B3
Phone: +1 416.962.1841
Toll free: 1 800.387.0735
Fax: +1 (416) 962.8900
E-mail: ITAregistration@cpaontario.ca
Web site: www.cpaontario.ca

Chartered Professional Accountants of Prince Edward Island
600 – 97 Queen Street
P.O. Box 301
Charlottetown, Prince Edward Island C1A 7K7
Phone: +1 902.894.4290
Fax: +1 902.894.4791
Email: info@cpapei.ca
Web site: www.cpapei.ca

Ordre des comptables professionnels agréés du Québec
5, Place Ville Marie, bureau 800
Montréal (Québec) H3B 2G2
Phone: +1 514.288.3256 ext. 2601
Toll free: 1 800.363.4688
Fax: +1 514.843.8375
Email : equivalence@cpaquebec.ca
Web site: www.cpaquebec.ca

Chartered Professional Accountants of Saskatchewan
101 – 4581 Parliament Avenue
Regina, Saskatchewan S4W 0G3
Phone: +1 306.359.0272
Toll free: 1 800.667.3535
Fax: +1 306.347.8580
Email: registrar@cpask.ca
Web site: www.cpask.ca

Chartered Professional Accountants of Yukon
c/o The Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, British Columbia V6B 4N6
Phone: +1 604.872.7222
Fax: +1 604.681.1523
Email: members@bccpa.ca
Web site: www.bccpa.ca



CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS
CANADA

COMPTABLES
PROFESSIONNELS
AGRÉÉS
CANADA

Canada-USA RECIPROcity Appendix 1 (as at February 2018)

NOTE: THIS LIST IS BASED ON THE NASBA LIST PUBLISHED ON THEIR WEB SITE IN THE CANDIDATE BULLETIN DOCUMENT. AS AT FEB 2018, THE BULLETIN STILL REFERS TO THE LEGACY CA AGREEMENT. <https://nasba.org/exams/iqex/>

STATE BOARDS OF ACCOUNTANCY WITH WHICH INSTITUTES/ORDRE HAVE RECIPROcity (PASSING THE INTERNATIONAL QUALIFICATION EXAMINATION IS REQUIRED) AND WHICH HAVE ADOPTED THE 150 HOUR EDUCATION REQUIREMENT PRESCRIBED BY NASBA & THE AICPA	STATE BOARDS OF ACCOUNTANCY WITH WHICH INSTITUTES/ORDRE DO NOT OFFER RECIPROcity - PASSING THE CFE IS REQUIRED
<ul style="list-style-type: none"> • Alabama State Board of Public Accountancy¹ • Arizona State Board of Accountancy • Arkansas State Board of Public Accountancy • California State Board of Accountancy • Connecticut State Board of Accountancy¹ • Delaware State Board of Accountancy • District of Columbia Board of Accountancy¹ • Colorado State Board of Accountancy • Florida Board of Accountancy • Idaho State Board of Accountancy • Illinois Board of Examiners and Dept. of Financial Professional Regulation • Indiana Board of Accountancy • Iowa Accountancy Examining Board • Kansas Board of Accountancy¹ • Kentucky State Board of Accountancy • State Board of CPAs of Louisiana • Maine Board of Accountancy • Maryland State Board of Public Accountancy • Massachusetts Board of Public Accountancy • Michigan Board of Accountancy • Minnesota State Board of Accountancy • Missouri State Board of Accountancy • Montana State Board of Public Accountants • Nebraska State Board of Public Accountancy¹ • Nevada State Board of Accountancy • New Hampshire Board of Accountancy • New Jersey State Board of Accountancy • New Mexico Public Accountancy Board • New York State Board for Public Accountancy • North Carolina Board of CPA Examiners² • North Dakota State Board of Accountancy • Accountancy Board of Ohio • Oklahoma Accountancy Board¹ • Oregon State Board of Accountancy • Pennsylvania State Board of Accountancy • Rhode Island Board of Accountancy • South Carolina Board of Accountancy • South Dakota Board of Accountancy • Tennessee State Board of Accountancy • Texas State Board of Public Accountancy • Utah Board of Accountancy • Vermont Board of Public Accountancy 	<ul style="list-style-type: none"> • Alaska State Board of Public Accountancy • Commonwealth of the Northern Mariana Islands • Georgia State Board of Accountancy • Guam Board of Accountancy • Hawaii Board of Public Accountancy¹ • Mississippi State Board of Public Accountancy • Puerto Rico Board of Accountancy <hr/> <p>STATE BOARDS OF ACCOUNTANCY WHICH WILL HAVE THE 150 HOUR EDUCATION REQUIREMENT IN THE FUTURE (NOT ELIGIBLE FOR RECIPROcity UNTIL DATE NOTED))</p> <ul style="list-style-type: none"> • Virgin Islands Board of Public Accountancy May 16, 2020



CPA

CHARTERED
PROFESSIONAL
ACCOUNTANTS
CANADA

COMPTABLES
PROFESSIONNELS
AGRÉÉS
CANADA

- | | |
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| <ul style="list-style-type: none">• Virginia Board of Accountancy• Washington State Board of Accountancy• West Virginia Board of Accountancy• Wisconsin Accounting Examining Board• Wyoming Board of Certified Public Accountants | |
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Notes: The information contained herein is subject to change without notice by the US state boards. The up to date information is available on the NASBA Web site at the following address:

<http://nasba.org/licensure/substantialequivalency/>

It is the applicant's responsibility to verify and confirm and if required provide proof that the state board has adopted the 150 hour education requirement. In some states the 150 hour education requirement may be required to obtain a licence or permit to practice in addition to certification as a CPA. Additional post-degree education or fulfilment of examination requirements in ethics or law may be required in addition to the IQEX for receipt of a CPA certificate. Also, in some states, additional experience or residency requirements must be fulfilled for a CPA to be licensed to practice.

1. These states are two-tier. A certificate is initially obtained which does not allow the individual full privileges as a CPA. After additional requirements are met, the certificate holder may receive a license or permit. Only those CPAs holding an active license or permit are considered substantially equivalent.

2. Legacy CAs are only recognized from the following provinces: BC, Nova Scotia, Ontario, New Brunswick and Saskatchewan.