



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
NEW BRUNSWICK

COMPTABLES  
PROFESSIONNELS  
AGRÉÉS  
NOUVEAU-BRUNSWICK

**CPA New Brunswick**  
860 Main Street Suite 602 Moncton NB CANADA E1C 1G2  
T. 506 830.3300 F. 506 830.3310  
[www.cpanewbrunswick.ca](http://www.cpanewbrunswick.ca)

**CPA Nouveau-Brunswick**  
860, rue Main bureau 602 Moncton (N.-B.) CANADA E1C 1G2  
T. 506 830.3300 Téléc. 506 830.3310  
[www.cpanouveaubrunswick.ca](http://www.cpanouveaubrunswick.ca)

## INTERNATIONALLY DESIGNATED ACCOUNTANTS MEMBERSHIP PROCESS – U.S. CPA

### MUTUAL RECOGNITION AGREEMENT

#### Eligibility

To be eligible to apply for membership, a person must, at the time of filing such application with CPA New Brunswick:

1. 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 MRA is not binding for members who have achieved the membership through some other agreement
2. have the equivalent of at least 150 semester hours of college or university education, including a baccalaureate or higher degree conferred by a college or university acceptable to a State Board. U.S. CPAs who qualified prior to the introduction of the 150-semester hour requirement are grandfathered in by this agreement as having met the 150-semester hour requirement
3. have 30 months of relevant practical experience. Applicants with two years of relevant post-qualification experience are considered to have met the 30-month experience requirement. Applicants with less than two years of relevant post-qualification experience must complete the [International Practical Experience Verification and Employer Details](#) form to demonstrate that the Canadian CPA experience requirements have been met
4. Be in compliance with the Continuing Professional Education (CPE) requirements of your State Board.
5. be a member of one of the eligible State Boards in *Appendix 1*.

#### U.S. CPAs who are, or have been, Canadian residents must meet additional requirements

Applicants who wrote one or more parts of the U.S. Uniform CPA examination while:

1. a resident of Canada; or
2. after they became a resident of Canada; or
3. after they returned as a resident to Canada

...must, in addition to the above eligibility 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. have at least one year of full-time practical experience in accounting in the USA

#### Application Process

1. Complete the International Candidate Application Form (see form below) and send it to CPA New Brunswick
2. Complete the Certification of Membership with US State Board form (see form below)



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3. Provide confirmation that you are a U.S. CPA in good standing with your Home Institute; such confirmation must be provided by **the Home Institute directly by mail to CPA New Brunswick** at the address provided below:

CPA New Brunswick  
860 Main Street, Suite 602  
Moncton, New Brunswick  
E1C 1G2
4. Provide proof of identity/legal name as evidenced by an acceptable government-issued documentation. Please note that if the name under which you are applying for membership is different from that which appears on your educational documents or on the document submitted as proof of legal name, a copy of the document supporting the change of legal name, endorsed with “this is a certified true copy” signed and dated, is required.
5. Provide a detailed chronological resume listing all relevant work experience
6. Pay the appropriate fee
7. Successfully complete the CPA Reciprocity Professional Development (CPARPD) course. This course consists of approximately 20 hours of online study in Canadian tax, law and ethics in a modular form
8. Meet additional requirements communicated to you.

Once your application and other required documents are submitted in full, the package is reviewed by CPA New Brunswick and submitted to the Registrar for consideration. If the Registrar approves the documentation, you will receive a notice of **conditional approval** which will contain an invitation to submit an application for membership and make payment for the application fee and annual dues. You will be invoiced the appropriate annual fees due at the time of admission, prorated to the nearest full month of membership.

**PLEASE NOTE** that you may not use the CPA designation until all aspects of the application process are complete including the payment of application fee and annual dues. You will be notified of your admission to membership and have the right to use the CPA designation.

## Requirements for the Practice of Public Accounting

Admission as a member under this MRA does not provide a member with the right to offer public accounting services. An application for a public practice permit must be made separately to CPA New Brunswick.

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/legacy 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.

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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.

# 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.

## Canada-USA RECIPROCITY (as at July 2022)

**NOTE: THIS LIST IS BASED ON THE NASBA LIST PUBLISHED ON THEIR WEB SITE IN THE CANDIDATE BULLETIN DOCUMENT.**

<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"> <li>• <b>Alabama</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Arizona State Board of Accountancy</b></li> <li>• <b>Arkansas</b> State Board of Public Accountancy</li> <li>• <b>California</b> State Board of Accountancy</li> <li>• Commonwealth of the Northern Mariana Islands</li> <li>• <b>Connecticut</b> State Board of Accountancy<sup>1</sup></li> <li>• <b>Delaware</b> State Board of Accountancy</li> <li>• <b>District of Columbia</b> Board of Accountancy</li> <li>• <b>Colorado</b> State Board of Accountancy</li> <li>• <b>Florida</b> Board of Accountancy</li> <li>• <b>Georgia</b> State Board of Accountancy</li> <li>• Guam Board of Accountancy</li> <li>• Hawaii Board of Public Accountancy<sup>1</sup></li> <li>• <b>Idaho</b> State Board of Accountancy</li> <li>• <b>Illinois</b> Board of Examiners and Dept. of Financial &amp; Professional Regulation<sup>1</sup></li> <li>• <b>Indiana</b> Board of Accountancy</li> <li>• <b>Iowa</b> Accountancy Examining Board</li> <li>• <b>Kansas</b> Board of Accountancy<sup>1</sup></li> <li>• <b>Kentucky</b> State Board of Accountancy</li> <li>• State Board of CPAs of <b>Louisiana</b></li> <li>• <b>Maine</b> Board of Accountancy</li> <li>• <b>Maryland State</b> Board of Public Accountancy</li> <li>• <b>Massachusetts</b> Board of Public Accountancy</li> <li>• <b>Michigan</b> Board of Accountancy</li> <li>• <b>Minnesota</b> State Board of Accountancy</li> <li>• <b>Missouri</b> State Board of Accountancy</li> <li>• <b>Montana State</b> Board of Public Accountants</li> <li>• <b>Nebraska</b> State Board of Public Accountancy<sup>1</sup></li> <li>• <b>Nevada</b> State Board of Accountancy</li> <li>• <b>New Hampshire</b> Board of Accountancy</li> <li>• <b>New Jersey</b> State Board of Accountancy</li> <li>• <b>New Mexico</b> Public Accountancy Board</li> <li>• <b>New York</b> State Board for Public Accountancy</li> <li>• <b>North Carolina</b> Board of CPA Examiners<sup>2</sup></li> <li>• <b>North Dakota</b> State Board of Accountancy</li> <li>• Accountancy Board of <b>Ohio</b></li> <li>• <b>Oklahoma</b> Accountancy Board<sup>1</sup></li> <li>• <b>Oregon</b> State Board of Accountancy</li> <li>• <b>Pennsylvania</b> State Board of Accountancy</li> <li>• <b>Rhode Island</b> Board of Accountancy</li> <li>• <b>South Carolina</b> Board of Accountancy</li> <li>• <b>South Dakota</b> Board of Accountancy</li> <li>• <b>Tennessee</b> State Board of Accountancy</li> <li>• <b>Texas</b> State Board of Public Accountancy</li> <li>• <b>Utah</b> Board of Accountancy</li> <li>• <b>Vermont</b> Board of Public Accountancy</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Alaska</b> State Board of Public Accountancy</li> <li>• <b>Mississippi</b> State Board of Public Accountancy</li> <li>• <b>Puerto Rico</b> Board of Accountancy</li> </ul> <hr style="border: 0.5px solid black; margin: 10px 0;"/> <hr style="border: 0.5px solid black; margin: 10px 0;"/>



<ul style="list-style-type: none"> <li>• <b>Virginia</b> Board of Accountancy</li> <li>• <b>Virgin Islands</b> Board of Public Accountancy</li> <li>• <b>Washington</b> State Board of Accountancy</li> <li>• <b>West Virginia</b> Board of Accountancy</li> <li>• <b>Wisconsin</b> Accounting Examining Board</li> <li>• <b>Wyoming</b> Board of Certified Public Accountants</li> </ul>	
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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, Manitoba, New Brunswick and Saskatchewan.