



**A Your personal details**

Previous member ID \_\_\_\_\_ Do you wish to reinstate or rejoin?  Reinstate  Rejoin<sup>1</sup>

Mr  Mrs  Miss  Ms  Other, please state \_\_\_\_\_ Gender  Male  Female

Given name \_\_\_\_\_ Middle name \_\_\_\_\_ Family name \_\_\_\_\_

Preferred name \_\_\_\_\_ Previous name (if changed) \_\_\_\_\_

**Name to appear on IPA membership certificate**

Please indicate how you would like your name to appear on your membership certificate (e.g. John David Smith)

\_\_\_\_\_

(If left blank we will use your formal name.)

Date of Birth \_\_\_\_ / \_\_\_\_ / \_\_\_\_ (mandatory)

**Contact details**

Preferred mailing address (Please indicate if this is  Residential or  Business)

Line 1 \_\_\_\_\_

Line 2 \_\_\_\_\_

Suburb/Town/City \_\_\_\_\_ State \_\_\_\_\_ Postcode \_\_\_\_\_

**Contact phone numbers**

Mobile \_\_\_\_\_ Business \_\_\_\_\_ Work \_\_\_\_\_

Email address (mandatory) \_\_\_\_\_

<sup>1</sup>Reinstate: To return to the same or equivalent level of your previous membership by paying the back fees (payment of your membership fees from the day you resigned or your membership lapsed to the end of the last financial year) and current fee (payment of your membership fee for this financial year). You will keep your original join date.

Rejoin: To reapply as a new member. Our current admission policies will be applied. Once approved, you will get a new join date.

**B More information about you**

Have you ever been declared bankrupt or insolvent?  Yes  No

Have you ever had any criminal convictions within or outside Australia?  Yes  No

Have you ever been refused admission to the IPA or any other professional body?  Yes  No

Have you ever ceased to be a member of any professional body due to disciplinary action?  Yes  No

Have you ever been the subject of an unfavourable decision by a professional body and/or a regulator?  Yes  No

If you answered yes to any question(s) please provide details on a separate page with any related official documentation.

**C Membership of other professional bodies**

PROFESSIONAL BODY	MEMBERSHIP ID	COUNTRY	ADMISSION DATE	CURRENT MEMBER LEVEL	PAID THROUGH DATE
e.g: CAANZ	12345	Australia	28/01/2009	ASA	30/06/2017

**D Qualifications**

Please include details of fully completed qualifications.

QUALIFICATION	MAJOR	EDUCATION INSTITUTE	LOCATION & COUNTRY	DATE COMPLETED*
e.g: Bachelor of Commerce	Accounting	University of NSW	Sydney, Australia	22/10/2011

\*The date when all requirements were completed and you become eligible to receive the award.

**Supporting documents required if you do not hold an Australian core accounting qualification.**

You must provide copies of award certificates and transcripts of results for the relevant qualifications obtained OVERSEAS and any Australian NON-CORE ACCOUNTING qualifications.

*Note: See FAQ 1 (Page 6) for requirements.*

**E Professional work experience in accountancy and related fields**

FROM	TO	POSITION	FT, PT, CASUAL	EMPLOYER NAME
e.g. 08/06/2012	Current	Partner	FT	Accounting for you
Responsibilities				
Responsibilities				
Responsibilities				
Responsibilities				

## F Statutory registrations

AUSTRALIAN SECURITIES AND INVESTMENTS COMMISSION (ASIC) REGISTRATIONS	TAX PRACTITIONERS BOARD (TPB) REGISTRATIONS
<input type="radio"/> Australian Financial Services Authorised representative: No. _____ (Licensee name: _____ Licence No. _____)	<input type="radio"/> Individual BAS Agent: No. _____
<input type="radio"/> Australian Financial Services Licence (AFSL): No. _____ <input type="radio"/> Limited Australian Financial Services Licence (LAFSL) No. _____ *If the licence is not under your name, are you the Responsible Manager? <input type="radio"/> Yes <input type="radio"/> No (See Note below)	<input type="radio"/> Individual tax (financial) adviser: No. _____
<input type="radio"/> Registered Company Auditor: No. _____	<input type="radio"/> Individual tax agent: No. _____
<input type="radio"/> Official Liquidator: No. _____	
<input type="radio"/> Registered Liquidator: No. _____	
<input type="radio"/> SMSF Auditor: No. _____	
<input type="radio"/> Credit Licence: No. _____	
<input type="radio"/> Credit Representative: No. _____ (Licensee Name: No. _____ Licence No. _____)	

Note: You are not required to provide evidence. We will verify your registration(s) on the ASIC and / or TPB website(s). However, for an Australian Financial Services Licence (Both AFSL and LAFSL), if the licence is under the entity's name and you are the Responsible Manager, please provide documentary evidence.

## G Professional services

If you offer or plan to offer professional accounting and related services to the public for a fee, you may need to apply for a practicing certificate at the same time. This includes you being a partner, director, shareholder or owner of a business, billing under your own ABN, or acting in a statutory capacity such as an SMSF auditor. If you are a registered BAS agent with the Tax Practitioners Board (TPB) and if you provide bookkeeping and BAS agent services only, you are required to apply for a Public BAS Practitioner Certificate. If you provide accounting and related services and if your annual gross income exceeds or is expected to exceed the ATO tax-free-threshold, you are required to apply for a Professional Practice Certificate My Public Accountant (PPC - MPA). Please contact your local IPA office on 1800 625 625 for further information. Please also refer to FAQ 2 (page 7).

Do you provide or intend to provide professional accounting or related services to the public?  Yes  No

If you answered Yes to the above, please complete the below:

Business name: \_\_\_\_\_ ABN: \_\_\_\_\_

Your interest in the business:

Sole trader  Partner  Company  Director  Shareholder  Employee

If 'yes' please state nature of the services provided:

\_\_\_\_\_

Do you provide BAS agent services to clients?  Yes  No

Do you provide tax advice in relation to financial planning to clients?  Yes  No

Do you provide tax agent services?  Yes  No

Do you audit Self Managed Super Funds (SMSFs)?  Yes  No

Do you provide financial planning services, investment advice or SMSF advice to clients?  Yes  No

Is your income from providing services more than \$18,200 (current threshold)?  Yes  No

**Note:** If you answered Yes to any of the above questions, we may need further information before finalising our assessment.

## H Declaration

I declare that:

- I have read the Institute's membership price list and understand that I will be charged an application fee and a membership fee Note: Your first year membership fee is pro rata according to the month in which you join, then annually thereafter due on 1 July. Refer to the link in Section J on the next page
- I understand that by providing my credit/debit card details or cheque payment that I am confirming I have sufficient funds to pay for all fees relating to this application. I also understand that my membership will not become active until the payment has been received by the IPA and I will receive a tax invoice by email upon payment
- I have read the Institute's Privacy Statement<sup>1</sup> and consent to my personal information being collected, used and disclosed for the purposes outlined
- I understand that my eligibility for membership and any offer of admission to membership at a particular level will be based on the information contained within this application
- I understand that I may be asked to produce documentary evidence to substantiate my eligibility and should I be unable to produce or otherwise prove my eligibility within 14 days I will forfeit my membership and all monies paid to the IPA
- I understand that the IPA has an investigations and disciplinary process<sup>2</sup> to accept written complaints against IPA members. As a condition of membership all IPA members are subject to this investigation and disciplinary process for alleged breaches of the IPA Constitution, By-laws, Pronouncements and professional and ethical standards
- If admitted to membership:
  - a. I agree to abide by the IPA Constitution, Regulations, Pronouncements and By-Laws<sup>3</sup>
  - b. I agree to undertake and keep a record of my continuing professional development activities (80 hours biennial)
  - c. I acknowledge that I am not permitted to act as a principal in public practice or hold myself out as being a principal in public practice, or undertake any public accounting services in my own right unless I meet the PPC requirements of IPA

I certify that the information provided on this application form is true and correct.

Signature \_\_\_\_\_ Date \_\_\_ / \_\_\_ / \_\_\_\_\_

<sup>1</sup> Privacy Statement: The Institute of Public Accountants acknowledges the importance of privacy and of safeguarding personal information. Any personal details provided to the IPA will be protected in line with the Australian Privacy Principles and the laws and regulations regarding such matters as are applicable in Australia. We will not collect or monitor any personal information about you without your consent nor will we use or disclose to others your personal details without prior authorisation unless: it is required by the law or the courts; it is necessary because of the service you are using or for a service you have requested; or to protect the rights or property of others. This information is being gathered to process your application; you may withhold providing the information but this will make processing your application difficult. The information requested is intended only for the use of the IPA and our approved service providers. For full Privacy Policy and Collection Notice, go to [www.publicaccountants.org.au/portal/privacy-and-policy](http://www.publicaccountants.org.au/portal/privacy-and-policy).

<sup>2</sup> For the IPA Complaint Investigation and Member Disciplinary Action information, go to [www.publicaccountants.org.au/about-us/complaint-investigation-member-disciplinary-action](http://www.publicaccountants.org.au/about-us/complaint-investigation-member-disciplinary-action).

<sup>3</sup> For the IPA Constitution, By-Laws and Pronouncements, go to [www.publicaccountants.org.au/about-us/ipa-rules-and-standards](http://www.publicaccountants.org.au/about-us/ipa-rules-and-standards). Failure to comply with these regulations may result in disciplinary action.

## I IPA Program

The IPA Program is conducted in association with the University of New England Graduate School of Business. This is the IPA's key pathway to professional advancement. Please refer to FAQ 6 or visit [www.publicaccountants.org.au/become-a-member/ipaprogram](http://www.publicaccountants.org.au/become-a-member/ipaprogram). If you would like more information, please tick here.  Yes

### Divisional Office contact details

Freecall (from within Australia): 1800 625 625. Please direct all enquiries regarding this application to your Divisional Office as listed below:

ACT/NSW: Locked Bag A6090, Sydney South NSW 1235 QLD: GPO Box 2578

Brisbane QLD 4001 SA/NT: PO Box 6368, Halifax Street SA 5000

TAS: GPO Box 244, Hobart TAS 7001 VIC: GPO Box 1637

Melbourne VIC 3001 WA: PO Box 7309, Cloisters Square WA 6850

Australian Residents Only

**J**

**Payment details**

Your application must include payment of

- A non-refundable application fee of \$150. If you have applied online, your \$150 application fee has already been paid; **AND**
- Membership fees payable (see [www.publicaccountants.org.au/become-a-member/fees](http://www.publicaccountants.org.au/become-a-member/fees))
- For reinstatement, back fees should also be paid. For further information on total amount payable, please contact your Divisional Office.

**Payment authority**

I have enclosed a cheque/ money order payable to 'Institute of Public Accountants" OR

Please charge my  AMEX  MasterCard  Visa

Card number \_\_\_\_\_ Expiry date \_\_\_\_ / \_\_\_\_

Cardholder name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_ / \_\_\_\_ / \_\_\_\_

*Upon payment, you will receive a Tax Invoice email.*

<b>OFFICE USE ONLY</b>	
Application fee (non-refundable)	\$150 .
Membership fee	_____
<b>Total amount due</b>	_____
Campaign code # (If applicable)	_____

## Frequently asked questions

### 1. If I want to rejoin, what evidence do I need to provide?

If you hold an Australian eligible qualification with an accounting major, or if you are a current member of an International Federation of Accountants (IFAC)

Member body, or if you hold a statutory registration with the Tax Practitioners Board (TPB) or/and Australian Securities & Investments Commission (ASIC), no evidence is required as long as you have provided information in your application. However, if the statutory registration is the ASIC Australian Financial Services Licence (both AFSL and Limited AFSL) and if it is under your entity's name, you are required to provide documentary evidence showing that you are the Responsible Manager. Members re-admitted under this pathway may be subject to audit as per the declaration made in section.

If you hold an overseas qualification or Australian qualification with a non-accounting major, you need to provide copies of award certificates and transcripts for assessment of eligibility for membership. Documents that are not in English must be submitted with a certified accredited English translation.

Please also include any official Australian assessment of an overseas qualification, if you have any. Additional evidence may be required depending on your circumstances.

### 2. When is a practicing certificate required?

If you offer or plan to offer professional accounting and related services to the public for a fee, you may need to apply for a practicing certificate at the same time. This includes you being a partner, director, shareholder or owner of a business, billing under your own ABN, or acting in a statutory capacity such as an SMSF Auditor. Accounting and related services include but not limited to financial accounting services, taxation, auditing, BAS services, bookkeeping, financial and investment advice, insolvency and reconstructions, business or management consulting, superannuation advice, insurance and information technology.

If you are a registered BAS agent with the Tax Practitioners Board (TPB) and if you provide bookkeeping and BAS agent services only, you are required to apply for a Public BAS Practitioner Certificate.

If you provide accounting and related services and if your annual gross income exceeds or is expected to exceed the ATO tax-free-threshold, you are required to apply for a Professional Practice Certificate My Public Accountant (PPC - MPA).

Please contact your local IPA office on 1800 625 625 for further information.

### 3. What fees will apply?

For both reinstatement and rejoin applications, you are required to pay a non-refundable application fee of \$150.00. If you rejoin, in addition to the application fee, you also need to pay a membership fee. The IPA membership subscription year is a financial year. Members re-admitted during the year will have their membership fees calculated on a pro-rata basis. Please see [www.publicaccountants.org.au/become-a-member/fees](http://www.publicaccountants.org.au/become-a-member/fees).

For reinstatement applications, you will need to pay application fee, membership back fees and current financial year's fee. Please contact your Divisional

Office for further information.

### 4. How do I advance to full (MIPA) membership?

You must undertake and complete the IPA Program and the Mentored Experience Program (MEP). Your IPA Program pathway will depend upon your existing qualifications. Please refer to FAQ 6 for details on pathways.

### 5. How do I advance to Fellow (FIPA) membership?

You must have been a full (MIPA) member for at least 7 consecutive years, and have had at least 10 years relevant work experience (the last 5 years of which must be at a senior level). Members must provide a resume detailing their work experience (position held and duration, responsibilities and duties) when applying for advancement to FIPA.

**6. What is the IPA program and why do I have to undertake the program?**

The IPA Program is delivered exclusively to IPA members by the Graduate School of Business of the University of New England (UNE). Jointly designed by the IPA and UNE, the IPA Program is the only Australian professional accounting body program that provides you with a globally recognised and accredited university postgraduate qualification allowing you to obtain a Graduate Certificate in Public Accounting and/or a Master of Commerce (Public Accounting); whilst allowing you to meet the educational requirements needed to advance your membership to Member (MIPA) status. It is conducted online. With no classes to attend, you can study at your own pace and on your own terms. Associate (AIPA) members must complete the IPA Program to satisfy the educational requirements for advancement to full (MIPA) membership. There are two IPA Program pathways – entry via:

- i. an Australian Diploma of Accounting or an Advanced Diploma of Accounting – must complete the Master of Commerce (Public Accounting); and
- ii. a Bachelor degree in Accounting – need only complete the Graduate Certificate in Public Accounting.

Completion of the IPA Program and the IPA Mentored Experience Program (MEP) is required for advancement to full (MIPA) membership.

**7. What is the Mentored Experience Program (MEP)?**

The Mentored Experience Program (MEP) is designed to provide a structured approach to your workplace learning and ongoing professional development. It is entirely a work-experience based program guided by a mentor and is a support mechanism for your career development. The purpose of the program is for you to work with a more experienced accountant who can guide and assist you in the early stages of your career. In the program you will complete suitable work experience and provide documentary evidence relating to a number of agreed areas of work activity under the supervision of a mentor.

The MEP is an important condition for advancement to MIPA level. Please see [www.publicaccountants.org.au/students/mentored-experience-program](http://www.publicaccountants.org.au/students/mentored-experience-program).

**PLEASE NOTE:**

- If any information is incomplete or documents not submitted with the application IPA will be unable to finalise your assessment.
- We encourage you to speak to your IPA Divisional Office if you require clarification