



Application for Professional Designation Candidacy - Income Tax

The following checklist is designed to assist you in evaluating your eligibility. Applicants must earn at least 25 points to sit for the CMI exam.

Requirement	Description	Point Value towards Application
<input type="checkbox"/> Requirement 1	Current IPT Income Tax Member	0
<input type="checkbox"/> Requirement 2	Completed a minimum of five years varied full-time income/ franchise tax experience. Applicants without a college degree receive 1 point for each full-time year of income/franchise tax work experience beyond the minimum five-year requirement.	10 maximum (for years of experience combined with college - see brochure for details.)
<input type="checkbox"/> Requirement 3	Successfully completed the IPT Advanced State Income Tax School	0
<input type="checkbox"/> Requirement 4	Attendance at an IPT Income Tax Symposium	5
<input type="checkbox"/> Requirement 5	Successfully completed an additional approved IPT program of at least 12 Continuing Education hours in length.	0
<input type="checkbox"/> Requirement 6	Other Approved Professional Education	20 required from the following:

Years of College (Degree?)	10 maximum (see brochure for explanation)
Advanced Degree	5 maximum
Professional Designation (such as CPA, Esq.)	5 maximum
Approved Income Tax Related Courses	5 maximum per course

- 1) Successful completion of income/franchise, accounting, auditing, statistics, tax research, or other related courses administered by recognized professional and educational organizations and approved by the Professional Designation Committee. Each course must have a minimum of 25 hours of instruction and a written examination. 5 points will be allowed per course.
- 2) Attendance at other income/franchise tax-related courses, seminars, etc. (report writing, audit review, systems analysis). **Courses must be a minimum of 6 hours in length to be awarded points.** Points awarded are based on type of program and actual number of instructional hours. A maximum of 3 points will be allowed per course.
- 3) Attendance at additional IPT income/franchise Symposia, conferences, seminars (not included in 3 - 5 above). A maximum of 5 points will be allowed per program.

Items (1) through (3) above are not intended to exclude other possible qualifying designations or courses of instruction. The Professional Designation Committee will screen applications and make decisions on points based upon evidence offered for consideration by the candidate. **Non-IPT courses submitted for consideration must include a descriptive copy of the program indicating which sessions were attended as well as a certificate of completion indicating education hours awarded.**



INSTITUTE FOR PROFESSIONALS IN TAXATION

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APPLICATION FOR PROFESSIONAL DESIGNATION CANDIDACY - INCOME TAX

NON-REFUNDABLE fee (\$150.00) enclosed

Type or print clearly.
Please answer all items fully.

Any Income Tax Member of the Institute in good standing is eligible to become a candidate for the CMI professional designation. You must submit your application no less than 90 days prior to an exam date to be considered for that date. Applicants have six consecutive testing opportunities from the date of application (not eligibility) to meet the requirements in effect for certification. Applicants must notify the IPT office in writing to update their application as requirements are met.

Name of Applicant: _____ IPT Membership Number: _____

Position and Type of Work: _____

Name of Company/Firm: _____

Email: _____

Business Address: _____

City: _____ State: _____ Zip: _____ Phone: _____ Fax: _____

Residence Address: _____

City: _____ State: _____ Zip: _____ Phone: _____ Fax: _____

Personal/Home Email: _____ (for CMI use only)

Method of Payment (Application fee \$150)

Check Payable to: **Institute for Professionals in Taxation**
1200 Abernathy Road, NE, Building 600, Suite L-2, Atlanta, GA 30328

Credit Card MasterCard Visa AMEX

Card Number: _____ Expiration Date (MM/YY): _____

Cardholder's Name: _____ Signature: _____

Billing Address (if different from the above business address): _____

This page is for accounting purposes only and will be removed before the application is submitted to the committee.

IPT Use Only:

Date Received: _____

APPLICATION FOR PROFESSIONAL DESIGNATION CANDIDACY - INCOME TAX

Name of Applicant: _____

Position and Type of Work: _____

Name of Company/Firm: _____

Email: _____ Phone: _____ Fax: _____

I) Date Joined IPT: _____ Member No: _____

Type of Income Tax Membership: Regular Affiliate Associate Retired

EXPERIENCE REQUIREMENTS:
Minimum 5 years full-time equivalent income/ franchise experience. Experience detailed on pages 4 and 5.

II) Have you attended the CMI (income tax) orientation session? Yes No Attended Viewed Online

III) List other income tax-related associations or organizations with which you are affiliated and/or in which you participate. Include the number of years you have been a member or have participated in each:

- | | |
|----------|----------|
| 1. _____ | 2. _____ |
| 3. _____ | 4. _____ |

IV) List professional organizations(s) of which you are a certified member (indicate designation state and number as applicable) (i.e. CPA, Esq., etc.)

V) Have you ever been declined for membership or had a similar type of membership or professional designation suspended or revoked?

Yes No If "yes", please give full details, including disposition of the matter. Use a separate page(s) if necessary.

VI) EMPLOYMENT HISTORY (List most recent employers first):

From (MM/YY)	To (MM/YY)	Company	Location	Position/Title	% of Full -Time Exp. Devoted to Income Tax

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VII) WORK EXPERIENCE

Number of years of **full-time** income/franchise tax experience: _____

Applicants will be required to certify at the exam that they have fully completed the minimum five-year experience required to take the Income Tax CMI examination.

A combination of the following categories of experience is defined as meeting this requirement:

1) **Audits**

Consists of one or more of the following functions:

- Managing, conducting, negotiating or settling income/franchise tax audits or issues with state officials.
- Representing taxpayers through the income/franchise tax appeals and litigation processes.
- Representing state by managing, conducting, negotiating or settling income/franchise tax audits or issues with taxpayers.

2) **Tax Provision (FAS 109)**

- Compiling and/or reviewing the income tax provision resulting from a company's financial activities for the current and preceding years.

3) **Tax Planning**

- Developing income/franchise tax processes, procedures, activities, and policies to facilitate compliance with income/ franchise tax laws.
- Analyzing and developing transaction structures and business models so that the income/ franchise tax burden and/or compliance burden do not unnecessarily exceed legal requirements.

4) **Systems and Technology**

- Designing, developing, configuring, and implementing business processes and systems that use hardware and software technology to facilitate reliable income/ franchise tax processing and reporting to assure availability of data required for income tax audits

5) **Research and Legislative Analysis**

Consists of one or more of the following functions:

a. Research

- Investigating statutes, jurisprudence, regulations or jurisdictional pronouncements through various sources to identify the income/franchise tax consequences or to support the treatment for income/ franchise tax purposes of a specific transaction or business activity.

b. Legislative

- Monitoring and/or analyzing legislation and the administrative activities of taxing authorities to evaluate the income/ franchise tax consequences of proposed laws or administrative changes as they affect a specific business or transaction.
- May also include advocating the company's position with tax administrators, policy makers, and legislators.

c. Tax Incentives

- Application, negotiation and other activities necessary to obtain tax incentives, credits and/ or refunds.

6) **Compliance**

- Compiling and reconciling data necessary to prepare income/ franchise tax returns.
- Determining the amount of tax due.
- Preparing income/franchise tax returns.
- Making estimated payments and remitting applicable taxes due with the returns and establishing the appropriate tax accruals.

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Any part-time employment of less than 37.5 hours per week should be noted and apportioned on the application. Leave in excess of 3 months should also be noted and deducted from full-time employment calculations. Appropriate experience is that which enabled you to demonstrate an understanding of the technical and administrative issues in the management of income/franchise taxes. **Please describe in detail your income/franchise tax experience in each of the following areas and indicate the number of years you have had responsibility for each function. You may attach an additional page if necessary.**

1) Audits:

Full-Time Years in this Category: _____

2) Tax Provision (FAS 109):

Full-Time Years in this Category: _____

3) Tax Planning:

Full-Time Years in this Category: _____

4) Systems and Technology:

Full-Time Years in this Category: _____

5) Research and Legislative Analysis:

Full-Time Years in this Category: _____

6) Compliance:

Full-Time Years in this Category: _____

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VIII) Education

A. Institute for Professionals in Taxation (IPT) Education Mandatory Requirement - must have successfully completed the IPT Advanced State Income Tax School, attended an IPT Income Tax Symposium, and attended an IPT Income Tax program (minimum of 12 Continuing Education (CPE/CLE) Hours).

1) IPT Advanced State Income Tax School: Attended
 Challenged Year _____ Passed Exam: Yes No

2) IPT Income Tax Symposium: Year Attended: _____ Location: _____

3) Third Required IPT Program Attended: _____
 Year Attended: _____ Location: _____

The above requirements are mandatory and will not be counted toward the 20 additional educational points required to become eligible for the examination.

B. Other approved professional education (to be counted toward the 20 additional educational points required for examination). *Courses submitted for consideration must include a descriptive copy of the program indicating which sessions were attended as well as a certificate of completion that indicates the number of instructional hours. Courses will not be approved without supporting documentation.*

1) List all other IPT Income Tax programs attended (of at least 12 Continuing Education Hours in length) not included above:

Program Name	Location	Year

2) List all formal higher education (colleges/universities, list most recent first):

Name of Institution	Location	No. of Years Attended (full-time)	Type of Degree Obtained & Dates of Attendance	Major Course Work

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3) Successfully completed income/franchise, accounting, auditing, statistics, tax research or other related courses administered by recognized professional and educational organizations.

a. List all successfully completed courses (not included in previous sections) of at least 25 hours of instruction and written examination.

Course Name & Number	Organization (sponsor)	Date(s) of Attendance	Hours of Instruction	Passed Exam

b. List all special subject seminars, symposia, etc., (not included in previous sections) for which no written examination was required. Each program must be a minimum of 6 (50-minute) credit hours to count toward your eligibility.

Course Name & Number	Organization (sponsor)	Date(s) of Attendance	Hours of Instruction

C. Specify any special qualifications, not mentioned above, which you feel are relevant to your type of income tax work:

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IX) References

List at least two business/professional references and two personal references and indicate with (B) or (P) whether business or personal.

Name of Reference	Business/Personal Address	Telephone Number

I, the undersigned applicant, acknowledge and agree that the Institute for Professionals in Taxation, acting through its employees, officers, members and designated agents, has sole authority in its exclusive discretion and under such standards as it alone may decide to (1) determine the qualifications of my candidacy for admission to Professional Designation, (2) to determine the conditions, content and procedures under which written and oral examinations are administered, and (3) to determine whether candidates (including myself) successfully have passed all written and/or oral examinations.

I, herewith, release the Institute for Professionals in Taxation, its employees, officers, members and designated agents from any and all present and future complaints, contentions and claims which may arise from this application and all matters which, hereafter, may arise in furtherance of my or any other person's pursuit for admission to Professional Designation.

For the purpose of evaluating my CMI candidacy application, I, herewith, authorize the Institute for Professionals in Taxation and all persons designated by it to communicate with my current and former employers, co-workers and associates, references, educational providers and other persons to discuss any of the matters set forth in this application.

I, further, certify that I have read and understand the By-Laws, the Principles & Purposes and the Code of Ethics of the Institute for Professionals in Taxation, and I will abide by the same. I hereby certify that the statements contained hereinabove are correct and complete to the best of my knowledge, information and belief; and I hereby apply for admission to candidacy for Professional Designation (Income Tax).

Signature of Applicant: _____ Date: _____