

CMI - Income Tax - Application Education Point Checklist

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 in good standing (all dues and fees paid)	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 including, but not limited to, TEI, COST, ABA and relevant universities, 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 state income tax 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.**