



# Arizona Society of Practicing Accountants

ASPA Executive Secretary  
P.O. Box 45450  
Phoenix, AZ 85064-5450

Phone: 480-482-8872  
Toll Free: 1-800-393-0647  
Fax: 480-361-4970

## Application for Membership

Name \_\_\_\_\_  
Name as you wish it to appear on your Certificate                      Name as it you wish it to appear on your Badge

Address \_\_\_\_\_

Firm \_\_\_\_\_ Bus Phone (    ) \_\_\_\_\_

Fax Phone (    ) \_\_\_\_\_

Are you:  Sole Practitioner     Partner    Home Phone (    ) \_\_\_\_\_

Officer                       Employee                      E-Mail \_\_\_\_\_

### Membership

Active*	Annual Dues	Associate	Annual Dues
<b>(Must be in public practice)</b>			
CPA (# _____)	<b>\$85</b>	Accountant not in public practice	<b>\$85</b>
PA (# _____)	<b>\$85</b>	Employee of member	<b>\$40</b>
EA (# _____)	<b>\$85</b>	Student	<b>\$15</b>
Accountant	<b>\$85</b>	Commercial	<b>\$300</b>
Managing Employee	<b>\$85</b>		

Years in practice \_\_\_\_\_

*\*Active Members must achieve 80 hours of continuing education credits every two (2) years to maintain active membership.*

Are you credentialed by the Accreditation Council for Accountancy & Taxation as an:

- Accredited Business Accountant     Yes     No
- Accredited Tax Preparer             Yes     No
- Accredited Tax Advisor             Yes     No
- Accredited Elder Care Specialist    Yes     No

Are you a member of the National Society of Accountants?     Yes     No

Other Accreditations: \_\_\_\_\_

I enclose Annual Dues of \$ \_\_\_\_\_ plus \$10.00 (one-time initiation fee) = \$ \_\_\_\_\_

*Payment of the first year's dues is required at time of application. Dues for the following year will be prorated to the end of the fiscal year (May 31<sup>st</sup>).*

### Chapter Affiliation

I would like to be affiliated with the following Chapter: (Please check one)

- Cochise
- East Valley
- Mohave
- Phoenix
- Northern Arizona
- Tucson
- Verde Valley
- Unaffiliated

### For Chapter Use

I hereby state that the accompanying statements are true to the best of my knowledge and belief. I have read and will practice in strict conformity with the Code of Ethics as presented on the reverse side of this application. I further state that I will abide by the By-Laws of the Society.

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_

Sponsor (not a requirement) \_\_\_\_\_  
Signature of referring member

The following may be contacted as to my character and ability:

Name \_\_\_\_\_ Complete Address \_\_\_\_\_ Phone \_\_\_\_\_

Name \_\_\_\_\_ Complete Address \_\_\_\_\_ Phone \_\_\_\_\_

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## ***ASPA Membership Services***

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| <ul style="list-style-type: none"><li>• CONTINUING PROFESSIONAL EDUCATION</li><li>• PROFESSIONAL NETWORKING</li><li>• NEWSLETTER</li><li>• WORKSHOPS</li><li>• TAX CLASSES</li><li>• LEGISLATIVE MONITORING</li><li>• STATE BOARD OF ACCOUNTANCY MONITORING</li><li>• MONTHLY CHAPTER MEETINGS</li><li>• NATIONAL SOCIETY OF ACCOUNTANTS AFFILIATION</li><li>• LOBBYIST</li><li>• SEMINAR DISCOUNTS</li><li>• EXECUTIVE SECRETARY</li><li>• MEMBERSHIP CERTIFICATE</li></ul> | <ul style="list-style-type: none"><li>• PREPARER PENALTY COMMITTEE</li><li>• SCHOLARSHIP FOUNDATION</li><li>• LIAISON BETWEEN FEDERAL &amp; STATE AGENCIES</li><li>• REFERRAL SERVICE</li><li>• MEMBER ARIZONA FORUM FOR IMPROVEMENT OF TAXATION</li><li>• MEMBER COALITION FOR AFFORDABLE ACCOUNTING</li><li>• CHAPTERS THROUGHOUT ARIZONA</li><li>• TAX SEMINARS</li><li>• ANNUAL ACCOUNTING SEMINAR</li><li>• TOLL FREE NUMBER</li><li>• LOCAL YELLOW PAGE ADVERTISING</li><li>• WEB SITE <a href="http://WWW.ASPAACCTS.ORG">WWW.ASPAACCTS.ORG</a></li></ul> |
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## ***Continuing Education Requirement***

Active members must achieve at least 80 hours of continuing professional education credits every two years to maintain Active membership. Details are found in the ASPA brochure “Continuing Professional Education—Rules & Regulations.”

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## ***Code of Ethics***

A member of this Society shall not violate the confidential relationship between himself and his clients or former clients.

A member of this Society shall not offer or render a professional service for a contingent fee during any period where the professional service consists of an audit, review, or compilation engagement, including the period of time covered by any historical financial statements involved while performing an audit, review, or compilation engagement; further, a member shall not offer to accept or accept a contingent fee for the preparation of original or amended tax returns or claims for tax refunds.

A member of this society or a firm of which he/she is a partner or shareholder shall not express an opinion on financial statements of an enterprise unless he/she and his/her firm are independent of such enterprise. Accordingly, a members shall not express an opinion on financial statements of an enterprise financed in whole, or in part, by public distribution of securities or on financial statements for use as a basis of credit or if he/she, or a members of his/her immediate family, owns or is committed to acquire a substantial financial interest in the enterprise, or during the period covered by the examination he/she has been a director, officer or employee of the enterprise unless such interest or relationship is disclosed in the report.

A member of this Society shall not allow any person to practice in his/her corporate, partnership, or individual name who is not a partner, professional corporation co-shareholder or in his/her employ.

A member of this Society who is engaged in the practice of public accounting shall not concurrently engage in any business or occupation, which would create a conflict of interest in rendering professional services.

A member of this Society shall not sign a report purporting to express his/her opinion as the result of an examination of financial statements, unless they have been examined by him/her, or by a member or employee of his/her firm.

A member of this Society shall be diligent, through and completely candid in expressing an opinion on representation in financial statements, which he/she has examined.

A member of this Society shall not permit his/her name to be used in conjunction with any special purpose statement prepared for his/her clients that anticipated results of future operations, unless he/she disclosed the source of information used and what assumptions he/she has made, and unless he/she indicates he/she does not vouch for the accuracy of the forecast.

A member of this Society shall not accept a commission from any person or client for whom the member offers or renders concurrently a professional service, where the professional service consists of an audit or review engagement (including the period of time covered by any historical financial engagements involved while performing an audit or review engagement), nor accept a commission where the member performs a compilation of a financial statement when the member expects or reasonably might expect that a third party will use the financial statement and the member’s compilation report or transmittal does not disclose a lack of independence.

A member of this Society shall not seek to obtain clients by advertising or other forms of solicitation in a manner that is false, misleading or deceptive.

A member of this Society in practice as an individual shall not use a firm name or plural term as “and company” or “and associates” or other designation indicating anything other than individual ownership.

A member of this Society who receives an engagement for services by referral from another accountant shall not discuss or accept an extension of his/her services beyond the specific engagement without first consulting with the referring accountant.