# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

*(Established by Act of Parliament No 16 of 1965*

APPLICATION FORM FOR REGISTRATION OF ATTACHMENT TO SATISFY THE THIRTY-SIX MONTHS RULE TO QUALIFY FOR LICENSE TO PRACTICE

**A. APPLICANT'S DETAILS (**Complete in capital letters**)**

1. **Surname** _____ **Other Names:** _____
2. **Reg Number:** _____ **Date of Admission (as applicable): dd/mm/yyyy** _____
3. **Contact Address:** _____
4. **GSM/Tel:** _____ **E-mail:** _____

**B. DETAILS OF ATTACHMENT**

| S/NO | NAME OF FIRM | SUPERVISOR(S) | ADDRESS OF FIRM/PHONE No | PERIOD |
|---|---|---|---|---|
| | | | | |
| | | | | |

**SUPERVISOR(S) E-mail and Membership Number:** _____

**C. PREVIOUS ATTACHMENT (IF ANY)**

| S/NO | NAME OF FIRM | SUPERVISOR | ADDRESSS OF FIRM/PHONE No | PERIOD |
|---|---|---|---|---|
| | | | | |
| | | | | |

**I hereby declare that the information supplied above is to the best of my knowledge correct and I agree to abide by any restrictions, which the Council may impose on my attachment under the provision of Section 15(2)(d) of The Institute of Chartered Accountants'Act of Parliament No 15 of 1965.**

**Date:** _____ **Signature:** _____

**COMPLETED FORM SHOULD REACH THE INSTITUTE WITHIN SIX (6) MONTHS OF COMMENCEMENT OF ATTACHMENT AND ENSURE YOU ATTACH EMPLOYMENT LETTER/EVIDENCE OF PAYMENT OF THE APPLICATION FEE**

**D. DECLARATION BY SUPERVISOR**

**I** _____ **hereby confirm that Mr./Mrs./Miss** _____ **has applied for attachment in our firm on a full-time basis to enable him/her satisfy the thirty-sixmonths rule of the Institute of Chartered Accountant of Nigeria and thereby qualify for the Institute's Licence to Practise.**

**I confirm that:**

**(a) I am a holder of the Institute's Licence to Practise and that I am engaged in full-time professional practice in the name of**

_____

**(b) Mr./Mrs./Miss** _____

**has been employed full-time in my firm with effect from** _____

**(c) Mr./Mrs./Miss** _____ **will be effectively supervised personally by me throughout the period of his or her employment in my firm and he/she will be given assignments which will satisfy practical training requirements of the Institute.**

_____

**Signature/Date**

**FEE: ₦20,000**

**FORM SUBMISSION**

The completed attachment form must be submitted by email to **practicelicence@ican.org.ng**, copy **makoku@ican.org.ng** and **arfadele@ican.org.ng**. Please ensure you include proof of payment of **₦20,000** along with the submission and save everything in a single PDF document.

**PAYMENT METHODS**

- Payment can be made via any of the ICAN cash offices (Ebute-Metta, Victoria Island, Abuja, Kaduna, Kano & Enugu)

**OR**

- Payment to ICAN account number – 1012148456, Zenith Bank

**Please ensure that your supervisor is**:

1. Holding the Institute's valid licence to practise
2. A financial member of the Institute and a District Society
3. In full-time practice in an ICAN registered Audit Firm
4. Having a minimum of 120 credit hours in the last three (3) consecutive years.