



New gTLD Program
Community Priority Evaluation Report
Report Date: 3 September 2015

Application ID:	1-1911-56672
Applied-for String:	CPA
Applicant Name:	American Institute of Certified Public Accountants

Overall Community Priority Evaluation Summary

Community Priority Evaluation Result	Did Not Prevail
<p>Thank you for your participation in the New gTLD Program. After careful consideration and extensive review of the information provided in your application, including documents of support, the Community Priority Evaluation panel determined that the application did not meet the requirements specified in the Applicant Guidebook. Your application did not prevail in Community Priority Evaluation.</p> <p>Your application may still resolve string contention through the other methods as described in Module 4 of the Applicant Guidebook.</p>	

Panel Summary

Overall Scoring	11 Point(s)	
	Earned	Achievable
Criteria		
#1: Community Establishment	4	4
#2: Nexus between Proposed String and Community	0	4
#3: Registration Policies	3	4
#4: Community Endorsement	4	4
Total	11	16
Minimum Required Total Score to Pass <u>14</u>		

Criterion #1: Community Establishment	4/4 Point(s)
1-A Delineation	2/2 Point(s)
<p>The Community Priority Evaluation panel determined that the community as defined by the application met the criterion for Delineation as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook (AGB), as the community defined in the application demonstrates sufficient delineation, organization, and pre-existence. The application received a score of 2 out of 2 points under criterion 1-A: Delineation.</p> <p><u>Delineation</u> Two conditions must be met to fulfill the requirements for delineation: there must be a clear, straightforward membership definition and there must be awareness and recognition of a community (as defined by the application) among its members.</p>	

The applicant, the American Institute of Certified Public Accountants (AICPA), has defined its community to reflect the membership structure of its own organization as follows:

- Regular membership: You hold a valid and current CPA license and have passed either the Uniform CPA exam or the International Qualification Examination (IQEX). You held a CPA license in the past that was not revoked for disciplinary reasons and have passed either the Uniform CPA exam or the International Qualification Examination (IQEX). You have completed the requirements for CPA licensure as defined by the Uniform Accountancy Act (UAA), but you have never been licensed.
- Associate membership: You have passed the CPA Exam, but have never been certified as a CPA and have never been a Regular Member of the AICPA.
- International associate: You are a full, regular member of one of the following organizations provided you adhere to the membership and eligibility requirements of the AICPA:
 - Australia - Institute of Chartered Accountants in Australia (ICAA)
 - Canada - Canadian Institute of Chartered Accountants (CICA)
 - England and Wales - Institute of Chartered Accountants in England and Wales (ICAEW)
 - Germany - Institut der Wirtschaftsprüfer in Deutschland e.V. (IDW)
 - Hong Kong - Hong Kong Institute of Certified Public Accountants (HKICPA)
 - Ireland - Chartered Accountants Ireland (CAI)
 - Japan - Japanese Institute of Certified Public Accountants (JICPA)
 - Mexico - Instituto Mexicano de Contadores Publicos (IMCP)
 - New Zealand - New Zealand Institute of Chartered Accountants (NZICA)
 - Scotland - Institute of Chartered Accountants of Scotland (ICAS)
 - South Africa - South African Institute of Chartered Accountants (SAICA)
- Non-CPA Associate membership: Apply to be a Non-CPA Associate Member if you have not passed the Uniform CPA Examination or the IQEX, and meet one of the following requirements. You are an owner of a public accounting firm that employs at least one senior level employee who is a current AICPA Regular Member (Voting) of the AICPA. You are a professional staff member in a public accounting firm that employs at least one senior level employee who is a current AICPA Regular Member (Voting) of the AICPA. You are a financial professional in a business, government, not-for-profit organization or in a consulting or law firm, and a current AICPA Regular Member (Voting) is willing to sponsor your application. You are a full-time business or accounting educator at an accredited college or university.
- Affiliate membership: You have received a current Notice to Schedule and will sit for the Uniform CPA Examination.

According to the AGB, “Delineation relates to the membership of a community, where a clear and straight-forward membership definition scores high, while an unclear, dispersed or unbound definition scores low.” As required by the AGB, the application shows a clear and straight-forward membership definition, given the clarity of the AICPA’s own membership structure, used by the applicant for the purposes of defining the proposed community. The membership process for the AICPA includes an application; verification of status with respect to the Uniform CPA Exam, the CPA license, and educational requirements; and payment of fees for assessment of application and membership dues.¹ Thus, membership in the community as defined by the applicant can be clearly verified by way of organizational membership in the AICPA.

According to the AGB’s second Delineation criterion, “community” implies “more of cohesion than a mere commonality of interest” and there should be “an awareness and recognition of a community among its members.” The community as defined in the application has awareness and recognition among its members. This is because the community as defined consists entirely of finance, accounting and business professionals who have opted to organize themselves by way of membership in the AICPA. These members cohere by

¹ See AICPA membership requirements and related applications:
http://www.aicpa.org/Membership/Join/Pages/individual-memberships.aspx?cm_sp=aicpa:mv_-_membersiphome_-_IndivGreen

way of a shared organizational mission, professional status, and participation in the conferences, events, and continuing professional education events hosted by the AICPA on a regular basis.²

The Panel determined that the community as defined in the application satisfies both of the conditions to fulfill the requirements for delineation.

Organization

Two conditions must be met to fulfill the requirements for organization: there must be at least one entity mainly dedicated to the community and there must be documented evidence of community activities.

According to the AGB, “*organized* implies that there is at least one entity mainly dedicated to the community, with documented evidence of community activities.” The applicant, the American Institute of Certified Public Accountants, is itself an organization that is expressly dedicated to its membership, i.e., the community as defined in the application. The AICPA has not organized itself or its members for the purposes of obtaining a TLD but has served the members of its defined community as a matter of its mission. Additionally, as required by the AGB, the AICPA hosts regular activities serving its membership in the US and elsewhere, both online and offline.³

The Panel determined that the community as defined in the application satisfies both of the conditions to fulfill the requirements for organization.

Pre-existence

To fulfill the requirements for pre-existence, the community must have been active prior to September 2007 (when the new gTLD policy recommendations were completed) and must display an awareness and recognition of a community among its members.

The community as defined in the application, i.e., the AICPA membership, has been active prior to September 2007 as required by the AGB, section 4.2.3. The organization was founded in 1887 and has been increasingly active since then.⁴ As discussed above, the AICPA’s membership, in addition to being active prior to 2007, demonstrates the AGB’s requirements for awareness and recognition.

The Panel determined that the community as defined in the application fulfills the requirements for pre-existence.

1-B Extension

2/2 Point(s)

The Panel determined that the community as identified in the application met the criterion for Extension specified in section 4.2.3 (Community Priority Evaluation Criteria) of the AGB, as the application fulfilled the requirements for the size and longevity of the community. The application received a score of 2 out of 2 points under criterion 1-B: Extension.

Size

Two conditions must be met to fulfill the requirements for size: the community must be of considerable size and must display an awareness and recognition of a community among its members.

The community as defined in the application is of considerable size. According to the applicant’s website, “The American Institute of CPAs is the world’s largest member association representing the accounting profession, with more than 412,000 members in 144 countries.”⁵ Additionally, as discussed above, the community defined by the application demonstrates the recognition and awareness required by the AGB.

² See conferences and events section of AICPA website: http://www.cpa2biz.com/browse/conference_calendar.jsp, <http://www.aicpa.org/CPEANDCONFERENCES/LIVEWEBEVENTS/Pages/default.aspx>

³ *ibid*

⁴ See AICPA’s most recent Annual Report documenting recent growth: <http://www.aicpa.org/About/AnnualReports/DownloadableDocuments/2013-14-Annual-Report-Narrative.pdf>

⁵ See <http://www.aicpa.org/About/Pages/About.aspx>; note that these figures are greater than those cited in the application because of growth since the time of submission.

The Panel determined that the community as defined in the application satisfies both of the conditions to fulfill the requirements for size.

Longevity

Two conditions must be met to fulfill the requirements for longevity: the community must demonstrate longevity and must display an awareness and recognition of a community among its members.

The community as defined in the application demonstrates longevity. The AICPA's membership has continued to grow since its founding and the organization has established itself strongly within the finance, accounting, and business professions. Moreover, demand for individuals with the CPA qualification is likely to continue to be robust. According to the US Bureau of Labor Statistics, most employers prefer to hire accountants with a credential like the CPA, and demand is expected to increase 13% through 2022.⁶ Based on the above, the Panel has determined that the pursuits of the community are of a lasting, non-transient nature. Additionally, as discussed above, the community defined by the application demonstrates the recognition and awareness required by the AGB.

The Panel determined that the community as defined in the application satisfies both of the conditions to fulfill the requirements for longevity.

Criterion #2: Nexus between Proposed String and Community	0/4 Point(s)
2-A Nexus	0/3 Point(s)
<p>The Panel determined that the application did not meet the criterion for Nexus as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the AGB. The string does not identify or match the name of the community as defined in the application, nor is it a well-known short-form or abbreviation of the community. The application received a score of 0 out of 3 points under criterion 2-A: Nexus.</p> <p>To receive the maximum score for Nexus, the applied-for string must match the name of the community or be a well-known short-form or abbreviation of the community name. To receive a partial score for Nexus (of 2 out of 3 points; 1 point is not possible), the applied-for string must identify the community. "Identify means that the applied-for string should closely describe the community or the community members, without over-reaching substantially beyond the community."</p> <p>According to the application,</p> <p style="padding-left: 40px;">The Applicant is commonly known by its acronym AICPA. The American Institute of Certified Public Accountants has represented and advocated for the interests of CPAs in America and worldwide for over 100 years. The Applicant sets the professional and ethical standards for all CPAs in America and exerts significant influence on the standards of admission necessary to gain a CPA worldwide. The applied for TLD reflects therefore the most valuable brand of the Applicant that builds on the Applicant's reputation it has gained in more than 100 years.</p> <p>According to the AGB, "identify means that the applied for string closely describes the community or the community members, <i>without over-reaching substantially beyond the community</i>" (AGB, 4.2.3, emphasis added), and the applied-for string must at least identify the community for full or partial credit. In practice, the term "CPA" in the context of accounting is often used to mean Certified Public Accountant and to identify an individual who has passed a CPA exam, often in reference to the Uniform CPA Examination used in the US and elsewhere. Indeed, there are estimated to be about 650,000 Certified Public Accountants (i.e., individuals who have passed the Uniform CPA Examination) in the United States⁷. While the applied-for string may identify these individuals, it does not identify the community defined by the applicant, since that community</p>	

⁶ See <http://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm#tab-6>

⁷ <http://www.forbes.com/sites/peterjreilly/2013/06/26/enrolled-agents-deserve-more-respect/>, <http://nasba.org/blog/2010/01/07/january-2010-nasba-addresses-aicpa-sec-conference/>

does not include all CPAs. That is, at least 200,000 CPAs in the US are not included in the applicant’s defined community (which has a size of about 412,000 individuals according to the applicant’s latest figures), although the applied-for string nevertheless refers to them. Furthermore, accounting professionals outside the US who are also identified by the applied-for string “CPA” are not included in the applicant’s defined community. These include, for example, the 150,000 members of CPA Australia^{8,9} The Panel has determined, therefore, that the string is “over-reaching substantially beyond the community” (AGB) and cannot identify the community as required for credit on Nexus.

The Panel determined that the applied-for string does not match or identify the community or the community members as defined in the application. It therefore does not meet the requirements for Nexus.

2-B Uniqueness

0/1 Point(s)

The Panel determined that the application did not meet the criterion for Uniqueness as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the AGB, as the string does not score a 2 or a 3 on Nexus. The application received a score of 0 out of 1 point under criterion 2-B: Uniqueness.

To fulfill the requirements for Uniqueness, the string must have no other significant meaning beyond identifying the community described in the application and it must also score a 2 or a 3 on Nexus. The string as defined in the application does not demonstrate uniqueness as the string does not score a 2 or a 3 on Nexus and is therefore ineligible for a score of 1 for Uniqueness. This is based on the Panel’s determination that the applied-for string “.CPA” does not identify the community defined by the application according to AGB standards. Therefore, since the string does not identify the community, it cannot be said to “have no other significant meaning *beyond identifying the community*” (AGB, emphasis added). The Panel determined that the applied-for string does not satisfy the condition to fulfill the requirements for Uniqueness.

Criterion #3: Registration Policies

3/4 Point(s)

3-A Eligibility

1/1 Point(s)

The Panel determined that the application met the criterion for Eligibility as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the AGB, as eligibility is restricted to community members. The application received a maximum score of 1 point under criterion 3-A: Eligibility.

To fulfill the requirements for Eligibility, the registration policies must restrict the eligibility of prospective registrants to community members. According to the application:

parties who are not AICPA or – insofar and to the extent AICPA deems appropriate – an Affiliate will not be entitled to register domain names in the .cpa gTLD.

The application therefore demonstrates adherence to the AGB’s requirement by restricting domain registration to entities who are members of the community defined by the application.¹⁰ The Panel determined that the application satisfies the condition to fulfill the requirements for Eligibility.

3-B Name Selection

1/1 Point(s)

⁸ See <https://www.cpaaustralia.com.au/about-us>

⁹ The Panel acknowledges receipt of a letter from the applicant in support of CPA Australia’s application for the same string. The letter makes reference to how the two organizations will “jointly operate this extension” and that both applicants’ members will be included in the community represented by the string. However, the Panel is not able to review the letter as a change to the substance of either entities’ applications, in particular, as it applies here, with respect to AICPA’s Delineation or Nexus. The Panel cannot, per AGB guidelines, credit the letter in any way other than as it applies to support for another application.

¹⁰ Here and throughout its evaluation in Section 3, the Panel is informed by the applicant’s response to the Panel’s Clarifying Questions ensuring that, despite conditional language in some of the applicant’s rules regarding registration, any changes to the framework put forth in the application will require ICANN’s approval.

The Panel determined that the application met the criterion for Name Selection as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook, as name selection rules are consistent with the articulated community-based purpose of the applied-for TLD. The application received a score of 1 out of 1 point under criterion 3-B: Name Selection.

According to the application:

The domain names to be registered by AICPA and, as the case may be, its Affiliates (that is, members and possibly third parties who perform services or offer products to the benefit of the Applicant's members), will likely relate to the following:

- registered trademarks of AICPA;
- names of the individual members of AICPA;
- names of organizations associated with the Applicant,
- third parties who perform services or offer products to the benefit of the Applicant's members;
- names of departments within AICPA;
- names of foundations and social initiatives supported by AICPA;
- names of events organized by AICPA.

Furthermore, AICPA envisages registering a fair number of generic words that are directly or indirectly related to the services and products offered to and the activities organized by the various members of AICPA...

Therefore, the Panel determined that the application did satisfy the conditions to fulfill the requirements for Name Selection rules that are consistent with the applicant's community-based purpose, which is

- Protecting and safeguarding the CPA trademark and its reputation, by keeping full control over the entire operation of the .cpa registry and every domain name registered therein; and
- Guaranteeing to AICPA's key stakeholders who are interacting with AICPA and, as the case may be, its subsidiaries and Affiliates, by using domain name registrations in .cpa that they are in fact interacting with the trademark owner or its authorized Affiliates.

3-C Content and Use

1/1 Point(s)

The Panel determined that the application met the criterion for Content and Use as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook, as the content and use rules included are consistent with the articulated community-based purpose of the applied-for TLD. The application therefore received a score of 1 point under criterion 3-C: Content and Use.

To fulfill the requirements for Content and Use, the registration policies for content and use must be consistent with the articulated community-based purpose of the applied-for gTLD. According to the application:

The Applicant will likely require that the content and use made by a registrant of a second-level domain name in the .cpa TLD clearly relates to the AICPA community, e.g. by way of

- providing information on the activities of the Applicant;
- offering products and services to the members of the Applicant, some of which may be on favorable terms for its members.

The Applicant will in any case require that all content and use offered under the .cpa TLD complies with all applicable laws, including, but not limited to, trademark laws, criminal laws, data protection laws etc.

The application therefore demonstrates adherence to the AGB's requirement of content and use rules that are consistent with the application's community-based purpose, which is

- Protecting and safeguarding the CPA trademark and its reputation, by keeping full control over the entire operation of the .cpa registry and every domain name registered therein; and

- Guaranteeing to AICPA’s key stakeholders who are interacting with AICPA and, as the case may be, its subsidiaries and Affiliates, by using domain name registrations in .cpa that they are in fact interacting with the trademark owner or its authorized Affiliates.

3-D Enforcement

0/1 Point(s)

The Panel determined that the application does not meet the criterion for Enforcement as specified in section 4.2.3 (Community Priority Evaluation Criteria) of the AGB. The application provides specific enforcement measures but does not outline a coherent and appropriate appeals mechanism. The application received a score of 0 point under criterion 3-D: Enforcement.

Two conditions must be met to fulfill the requirements for Enforcement: the registration policies must include specific enforcement measures constituting a coherent set, and there must be appropriate appeals mechanisms. The application details appropriate use and enforcement policies including the following, but does not outline “a coherent and appropriate appeals mechanism”:

One of the key policies each new gTLD registry will need to have is an Acceptable Use Policy that clearly delineates the types of activities that constitute “abuse” and the repercussions associated with an abusive domain name registration. In addition, the policy will be incorporated into the applicable Registry-Registrar Agreement and reserve the right for the registry to take the appropriate actions based on the type of abuse. This will include locking down the domain name preventing any changes to the contact and nameserver information associated with the domain name, placing the domain name “on hold” rendering the domain name non-resolvable, transferring to the domain name to another registrar, and/or in cases in which the domain name is associated with an existing law enforcement investigation, substituting name servers to collect information about the DNS queries to assist the investigation.

.cpa will adopt an Acceptable Use Policy that clearly defines the types of activities that will not be permitted in the TLD and reserves the right of the Applicant to lock, cancel, transfer or otherwise suspend or take down domain names violating the Acceptable Use Policy and allow the Registry where and when appropriate to share information with law enforcement. Each ICANN-Accredited Registrar must agree to pass through the Acceptable Use Policy to its Resellers (if applicable) and ultimately to the TLD registrants.

The applicant outlined policies that include specific enforcement measures constituting a coherent set but not an appeals mechanism. The Panel determined that the application satisfies only one of the two conditions to fulfill the requirements for Enforcement and therefore scores 0 points.

Criterion #4: Community Endorsement

4/4 Point(s)

Support for or opposition to a CPE gTLD application may come by way of an application comment on ICANN’s website, attachment to the application, or by correspondence with ICANN. The Panel reviews these comments and documents and as applicable attempts to verify them as per the guidelines published on the ICANN CPE website. Further details and procedures regarding the review and verification process may be found at <http://newgtlds.icann.org/en/applicants/cpe>. The table below summarizes the review and verification of all support for and opposition to the American Institute of Certified Public Accountant’s application for the string “CPA”.

Summary of Review & Verification of Support/Opposition Materials as of 10 July 2015

	Total Received and Reviewed	Total Valid for Verification	Verification Attempted	Successfully Verified
Application Comments	0	0	0	0

Attachments to 20(f)	1	1	1	1
Correspondence	1	0	0	0
Grand Total	2	1	1	1

4-A Support **2/2 Point(s)**

The Community Priority Evaluation panel determined that the application fully met the criterion for Support specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook, as the applicant had documented support from the recognized community institution(s)/member organization(s).

The application received a maximum score of 2 points under criterion 4-A: Support. To receive the maximum score for Support, the applicant is, or has documented support from, the recognized community institution(s)/member organization(s), or has otherwise documented authority to represent the community. “Recognized” means those institution(s)/organization(s) that, through membership or otherwise, are clearly recognized by the community members as representative of the community. To receive a partial score for Support, the applicant must have documented support from at least one group with relevance.

Because the applicant, the AICPA, is applying for a gTLD intended for use by the membership of the AICPA organization, the Panel determined that the applicant was itself the recognized community institution/member organization. A recognized community institution or member organization is one which not only (1) represents the entirety of the community as defined by the application, but is also (2) recognized by the same community as its representative. The AICPA’s role in establishing educational and professional standards for certified public accountants in its membership means that both of these standards are met. The Community Priority Evaluation Panel determined that the applicant therefore satisfies the requirements for full credit for Support.

4-B Opposition **2/2 Point(s)**

The Community Priority Evaluation panel has determined that the application met the criterion for Opposition specified in section 4.2.3 (Community Priority Evaluation Criteria) of the Applicant Guidebook, as the application received no relevant opposition. The application received a score of 2 out of 2 points under criterion 4-B: Opposition.

To receive the maximum score for Opposition, the application must not have received any opposition of relevance. To receive a partial score for Opposition, the application must have received opposition from, at most, one relevant group of non-negligible size. The Community Priority Evaluation panel has determined that there is no relevant opposition to the application. Therefore, the Panel has determined that the applicant fully satisfied the requirements for Opposition.

Disclaimer: Please note that these Community Priority Evaluation results do not necessarily determine the final result of the application. In limited cases the results might be subject to change. These results do not constitute a waiver or amendment of any provision of the AGB or the Registry Agreement. For updated application status and complete details on the program, please refer to the AGB and the ICANN New gTLDs microsite at <newgtlds.icann.org>.