

# Professional Corporation Application for Registration – (Form 4-6C)

For CPA Ontario Use – FIRM (PC) No.:

## Applicability:

This application (Form 4-6C) is to be completed by a Member who wishes to register a Professional Corporation (“PC”) with the Chartered Professional Accountants of Ontario (“CPA Ontario”).

In accordance with Bylaws 4.17.3 and 4.17.4 and Regulations 4-6 and s. 16;

No professional corporation, incorporated under the Ontario *Business Corporations Act*, composed of Members shall carry on any business or practice in Ontario without holding a valid registration certificate.

## Definitions:

A listing of definitions can be found on page 2 of this application.

Requirements for Completion:

All documentation and other information, as requested by this application, are required in full at the time of submitting an application, failing which, the application will be deemed incomplete. Incomplete applications will result in a delay in processing your request.

## Questions:

For questions relating to this form, please contact CPA Ontario’s Customer Service at [customerservice@cpaontario.ca](mailto:customerservice@cpaontario.ca) or by telephone during business hours (Monday to Friday 8:30 am – 5:00 pm) at 416 969.4324 or 1 800 387.0735, ext. 4324.

Method of Submission:

Notwithstanding the exceptions\* noted below, completed applications may be submitted via email, fax or regular mail.

Email*:	Fax*:	Regular Mail:
<a href="mailto:customerservice@cpaontario.ca">customerservice@cpaontario.ca</a> Please ensure the subject line contains the following: Professional Corporation Application for Registration (Form 4-6C)	416 962.8900	Chartered Professional Accountants of Ontario Attn: Office of the Registrar 69 Bloor Street East Toronto, ON M4W 1B3 CANADA

**\*Information completed via affidavit and containing notary or commissioner stamp or seal or other stamp or seal MUST be submitted in original form by regular mail.**

Members and PCs are reminded of Bylaw 4.17.6, which requires a PC to notify the Registrar in writing of any significant change in practice, composition or structure ten (10) days prior to such change being effected, failing which, the rights and privileges of the Member and PC may be suspended by the Registrar. A significant change includes but is not limited to any change in shareholder, director, officer, articles of incorporation, or dissolution. The effective date of notification is the date that the form is received by CPA Ontario. Please complete Form 4-6B (Professional Corporation Update).

Members and PCs are also reminded that a PC shall register the name under which it engages in the practice of public accounting, provides accounting services to the public, or carries on a related business or practice. No PC composed of Members shall carry on any business or practice in Ontario without holding a valid registration certificate. No PC shall engage in the practice of public accounting without holding a valid certificate of authorization. To apply for a Certificate of Authorization, please complete Form 4-6D (Professional Corporation Application for Certificate of Authorization)

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**Definitions:**

“**certificate of authorization**” means a certificate of authorization issued to a professional corporation pursuant to the *Public Accounting Act, 2004* to permit it to engage in the practice of public accounting;

“**Firm**” means any entity registered or eligible for registration under the Act or the Bylaws, and includes a partnership, a limited liability partnership, and a professional corporation;

“**licence**” means a licence issued to a Member pursuant to the *Public Accounting Act, 2004* to permit the Member to engage in the practice of public accounting;

“**professional corporation**” means a corporation incorporated under the Ontario *Business Corporations Act* that has as its only shareholder(s) a Member or Members;

“**practice of public accounting**” means the provisions of the services described in s. 2 of the *Public Accounting Act, 2004* excluding any exceptions to services listed in s. 3 of that Act;

“**registration certificate**” means a certificate issued under the Act, Bylaws, or Regulations to a professional corporation;

“**sole shareholder professional corporation**” means a professional corporation, as defined in section 3.1 of the Ontario *Business Corporations Act*, which has only one Member shareholder;

“**providing accounting services to the public**” includes:

the performance of any engagement addressed by standards in the *CPA Canada Handbook- Assurance* for which a licence is not required under the *Public Accounting Act, 2004* to perform the engagement;

accounting insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping;

taxation, insofar as it involves advice and counselling in an expert capacity, but excluding mechanical processing of returns;

compilation services, if it can reasonably be expected that all or any portion of the compilation or associated materials prepared by the member providing the service will be relied upon or used by a third party, whether or not a licence is required under the *Public Accounting Act, 2004*; and

such other services and activities as may be included by the Council by resolution from time to time;

and all references in the Rules of Professional Conduct to “public accounting” shall be read as though they were also references to “providing accounting services to the public”.

## 1. PC Name

The PC name must be approved by the Ministry and be reflected in certified Articles of Incorporation, under the Ontario *Business Corporations Act*, before CPA Ontario can update its records. CPA Ontario will not accept a name that is inconsistent with the Bylaws, Regulations and Rules of Professional Conduct. Members are therefore encouraged to review Regulation 4-6 and Rule 401 prior to finalizing the name with the Ministry. Members are permitted to request separate approval of a proposed name before submitting this form and may do so in writing to the attention of the CPA Ontario Registrar ([cpaoregistrar@cpaontario.ca](mailto:cpaoregistrar@cpaontario.ca)). The request must include all relevant facts such as: the nature of the request; the nature of the services being provided; the corporate structure; the number of Members, Students, professional colleagues, non-Members involved with the practice; and the names of the Members involved in the practice. Responses will be provided in writing.

Name of PC:

Descriptive Style:

Print the name of the professional corporation as it appears in the articles of incorporation, including “Professional Corporation” (or “Société professionnelle” if the name is being registered in French).

## 2. PC Address(es)

Office Address:

Postal/Zip Code:

City:

Province/Territory/State:

Country:

Tel:

Fax:

Email:

Website:

The above address is the Firm’s mailing address.

(If different from above)

Mailing Address:

Postal/Zip Code:

City:

Province/Territory/State:

Country:

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### 3. PC Classification

Please complete (a), (b), (c) and (d) below

a) If you currently are a sole proprietor OR a partner in a Firm, please complete the following:

Firm Name:

Will the Firm continue to operate after the registration of the PC?

Yes

No, please indicate whether:

the PC will replace the registered practice\*, OR

the Firm is being dissolved (please attach cessation details)

\*If a registered Firm intends to switch the practice to a PC, the engagements performed through the PC must be restricted to the provision of accounting services to the public in Ontario once a Certificate of Registration (“COR”) has been issued by CPA Ontario. The PC may only engage in the practice of public accounting in Ontario if a Certificate of Authorization (“COA”) has been issued by CPA Ontario. To apply for a COA, complete and include Form 4-6D with this application.

b) Operating Status of the PC:

Full-time practice

Part-time practice

Please indicate one of the following (only if the practice is now part-time):

Open to the public

Not open to the public

c) Type of PC:

Local – one office only

Regional – more than one office in Ontario or in Ontario and up to two other provinces

National – offices in more than three provinces

d) Type of services to be provided (check all that apply):

Partner in a Firm\*. Specify the Firm name and address below.

\*If a PC will become a partner in an LLP Firm, a Firm Update Form 4-6A must be attached indicating the changes to the partnership and roster by providing a Ministry approved form 6.

Providing administrative services to a Firm (service agreement). Specify the Firm name and address below.

Name of Firm:

Preferred Mailing Address:

Postal/Zip Code:

City:

Province/Territory/State:

Country:

Tel:

Fax:

Providing accounting services to the public in Ontario.

Engages in the practice of public accounting in Ontario. An application for a Certificate of Authorization (“COA”) Form 4-6D must accompany this form. At least one shareholder of the PC must be licenced in order for the PC to hold a COA.

Other services related to practising the profession – provide details:

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## 4. Articles of Incorporation

Sample articles are available online at <http://www.cpaontario.ca/FirmsATOs/1010page4423.pdf>

Please attach a copy of the Articles certified by the Ministry of Government Services in the form of one of the following:

- A copy of the Ministry certified Articles of Incorporation (Form 1); or
- A copy of the Certificate of Incorporation and Articles of Incorporation (Form1) for Articles filed electronically with the Ministry of Government Services, Companies and Personal Property Security Branch; or
- A copy of the Ministry certified Articles of Amendment accompanied by a copy of the original Articles of Incorporation (Form 1) and any subsequent Articles of Amendment.
- Where applicable, Ministry certified Articles of Amalgamation

**Note:** If the date of incorporation occurred more than 90 days prior to completing this Application form, a Certificate of Status issued by the Companies and Personal Property Security Branch of the Ministry of Government Services must accompany the certified Articles.

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## 5. Shareholders, Officers, and/or Directors

List all the Members who are shareholders, officers, and/or directors of the PC. If additional space is required, please add a supplementary schedule.

Name:

Member No.:

Licence No.:

Member is: Shareholder:

Director, Title/Position:

Officer, Title/Position:

Name:

Member No.:

Licence No.:

Member is: Shareholder:

Director, Title/Position:

Officer, Title/Position:

Name:

Member No.:

Licence No.:

Member is: Shareholder:

Director, Title/Position:

Officer, Title/Position:

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## 6. Student Training Program Approval

For information on how to establish a Pre-approved Program to train CPA Students, please contact: [practicalexperience@cpaontario.ca](mailto:practicalexperience@cpaontario.ca)

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## 7. Contacts

Please provide the contact information for the PC as applicable:

Contact:	Member No.:	Name & Title	Effective Date (dd/mm/yyyy):	Business Address:
Member to whom general CPA Ontario notices should be directed:				
Member in charge of office (Local Senior Officer):				as above
Senior officer of Firm in Canada (applies to professional corporations that are National firms):				as above
Senior officer having responsibility for Ontario operations of the Firm (applies to National and Regional Firms):				as above
Officer having responsibility for the operations of the Firm in any region or geographic territory in Ontario that involves more than one office (applies to Regional Firms):				as above
Designated Representatives (disciplinary and Member status notices): Primary				as above
Designated Representatives (disciplinary and Member status notices): Alternate				as above
Human resources Contact:	N/A			as above
Practice Inspection Contact:				as above

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### 8A. Name(s) of Member(s) in the Practice

Please check (☒) the box below corresponding to the employment status. Attach additional sheet(s), if required.

Member No.	Full Registered Name of Member:	Informal Name of Member:	Shareholder	Associate	Employee

### 8B. Name(s) of Other Employee(s) in the Practice

Please list other employee(s) (excluding administrative staff) in the practice who provide(s) professional services. Attach additional sheet(s), if required.

Full Name(s) of Employee(s)	Title

### 8C. Related Business(es) or Practice(s)

Please include a listing of all related businesses and/or practices associated with this Firm. Attach additional sheet(s), if required.

Related Business or Practice Name:	Description of Services Being Provided:

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## 9. Mandatory Professional Liability Insurance Declaration

I hereby confirm that this Firm maintains professional liability insurance coverage that complies with Regulation 4-4. The minimum professional liability insurance limits of liability per claim are:

- \$1 million where one Member is engaged or employed in the practice of public accounting or providing accounting services to the public in Ontario; or
- \$1.5 million where two or three Members are engaged or employed in the practice of public accounting or providing accounting services to the public in Ontario in the same PC; or
- \$2 million where four or more Members are engaged or employed in the practice of public accounting or providing accounting services to the public in Ontario in the PC.

Name of Insurance Company:

Policy #: Limit of Liability Per Claim: \$

Maximum Allowable Deductible: \$

Effective Date (mm/dd/yyyy):     /     /                      Expiry/Renewal Date (mm/dd/yyyy):     /     /

**OR**

I confirm that the professional liability insurance coverage from the date of this Firm's registration is covered by the following Firm:

Firm Name: Firm No:

(Effective Date must coincide with intended start date and satisfactory proof of insurance coverage must be sent within 60 days of inception as a practice.)

**OR**

New PC registration and currently in the process of obtaining professional liability insurance coverage. The policy must be in effect prior to the first business day and proof of coverage must be submitted to CPA Ontario within 2 months of commencement and annually thereafter.

## 10A. Disclosure

Pursuant to Regulations 4-6, s. 11, any Firm applying for registration shall disclose whether it or any of its partners are the subject of an investigation or is or has been subject of disciplinary proceedings by CPA Ontario or any other regulatory organization.

In accordance with Regulations 4-6, s. 11 are there any matters to disclose?

No                      Yes – attach details of each instance in sufficient and appropriate detail.

## 10B. Registration with Another Regulatory Body

This Firm has never been registered with another regulatory body.

This Firm is/was registered with the following regulatory body:  
and (choose all that apply):

I provide consent permitting the Registrar of CPA Ontario to access information regarding such investigation or disciplinary proceedings from the regulatory organization.

I have canceled the registration of this Firm with the above-mentioned regulatory body,  
effective (mm/dd/yyyy):     /     /

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## 11. Declaration – PC Certificate of Registration

I, (Full legal name) \_\_\_\_\_, a Member of Chartered Professional Accountants of Ontario  
(The Institute of Chartered Accountants of Ontario) holding Member #: \_\_\_\_\_, DO SOLEMNLY DECLARE  
that:

1. I am a Director of the PC named \_\_\_\_\_ and have the authority to apply for a Certificate of Registration.
2. I certify that the PC is in compliance with section 3.2 of the Ontario Business Corporations Act (“OBCA”), the Chartered Accountants Act, 2010 and any regulations made under those Acts as of the date this declaration is executed.
3. I certify that all of the issued and outstanding shares of the PC are legally and beneficially owned, directly or indirectly, by one or more Members and no shares are held through a holding corporation, and that the Articles of Incorporation so state.
4. I certify that all officers and directors of the PC are shareholders of the corporation.
5. I certify that each shareholder, director and officer through whom the PC carries on the practice of public accounting or provides accounting services to the public, as defined in the Bylaws or Regulations, or carries on related activities, is an active Member in good standing.
6. I certify that the name of the PC includes the words “Professional Corporation” or “Société professionnelle” and complies with the rules respecting the names of PCs prescribed in the regulations made under the OBCA and with the rules respecting names set out in the Regulations or Bylaws made under the Chartered Accountants Act, 2010.
7. I certify that the PC does not carry on, and does not plan to carry on, any business that does not constitute practice as a chartered professional accountant or activities related to or ancillary to practice as a chartered professional accountant.
8. I undertake that the PC will notify the Registrar in writing of any significant change(s) in practice, composition or structure of the PC ten (10) days prior to such change being effected as required by the Institute’s bylaws and regulations.
9. I certify that the PC has not previously held a Certificate of Registration, or, where the corporation has held such a certificate, the full details with respect to it accompany this Declaration.
10. I have read and understood all parts of the application for a Certificate of Registration that accompanies this Declaration.
11. I understand that the information contained in this Declaration and the accompanying application for a Certificate of Registration will be used and relied upon by CPA Ontario for the purposes of determining whether to issue a Certificate of Registration under the Chartered Accountants Act, 2010 and the OBCA.
12. I certify that all of the representations made and information contained in this Declaration and accompanying application for a Certificate of Registration are accurate and complete.
13. I understand that any false or misleading information or representation contained in this Declaration and the accompanying application for a Certificate of Registration may be a breach of the Rules of Professional Conduct and may result in consequences including, but not limited to, disciplinary proceedings, revocation of any Certificate of Registration, and suspension of membership.

I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

Declared before me in the City of \_\_\_\_\_ in the \_\_\_\_\_ of \_\_\_\_\_  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

X \_\_\_\_\_ / /  
Member Name Signature Date (mm/dd/yyyy)

X \_\_\_\_\_ / /  
Witness Name Signature Date (mm/dd/yyyy)



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## C. Fee Remittance & Payment Options

Total registration fee remittance \$203.40 (\$180.00 + \$23.40 HST)

Amount Paid: \$

HST# 10750 8525 RT0001

**Important: Please do not email your credit card information. We are unable to process any credit card payment via email.**

Credit Card or Interac: To pay by credit card or Interac please visit [cpaontario.ca/pay4-6C](https://cpaontario.ca/pay4-6C)

Personal Cheque: To pay by cheque, record your CPA Ontario ID on the cheque and make it payable to: **Chartered Professional Accountants of Ontario**

Electronic Funds Transfer (EFT): Contact your financial institution to set up this option. The payment listing is available under "Chartered Professional Accountants of Ontario". **Please use your CPA Ontario ID as your account number.**