

Readmission to Membership – Application Form 4-3B

Pursuant to Regulation 4-3, section 17, this form must be completed only by individuals who are former members of the Chartered Professional Accountants of Ontario (CPA Ontario) who resigned from membership while in good standing or whose membership was revoked, other than pursuant to an order of a Committee.

Please note that requests for readmission to membership will be considered with reference to the Bylaws and Regulations in effect at the time an application for readmission is received. Individuals will be advised of the required and outstanding documentation and fees at that time. The current requirements for readmission to membership are contained within this form and are set out in Regulation 4-3, Obligations and Standing. The fee requirements can be found in the Schedule of Dues in Regulation 4-2.

For questions relating to this form, please contact Customer Service at customerservice@cpaontario.ca or by telephone at 416 962.1841 (Monday – Friday, 8:30 a.m. – 5:00 p.m.)

Submit your completed application and fee payment to:

Chartered Professional Accountants of Ontario
Attn: Office of the Registrar
69 Bloor Street East
Toronto, ON M4W 1B3
Canada

A. Personal Information

CPA Ontario ID:

Surname Name:

Given Name:

(Name must be written exactly as it appears on legal documentation)

Former Name:

(If previously a Member under a different name)

Date of Birth (mm/dd/yyyy): / / Email:

B. Residential Address Information

Address:

Postal Code:

City:

Province:

Country:

Tel:

Fax:

Please use the above as my preferred mailing address

C. Employment Information

Employer Name:

Position Title:

Employer Address:

Postal Code:

City:

Province:

Country:

Tel:

Fax:

Date Employment Commenced (mm/dd/yyyy): / /

Please use the above as my preferred mailing address

I previously had a public accounting practice registered which was closed due to membership resignation or revocation as applicable, and would like to reopen the firm. A completed Firm Application for Registration Form 4-6E is attached to this application. <http://www.cpaontario.ca/Forms/1008page2606.pdf>.

My previously registered firm is remaining closed. A discovery policy for a period of six (6) years from the date of cessation of the practice is required to be maintained, if applicable. A completed Discovery Insurance Declaration Form 4-4B is attached to this application. <http://www.cpaontario.ca/Forms/1008page13238.pdf>.

D. CPD Requirements

Every member must undertake continuing professional development (CPD) that is relevant and appropriate to the work and professional responsibilities of the member.

The minimum amount of CPD that a member must complete is:

- 20 hours annually, half of which is verifiable; and
- 120 hours in every three-year period, half of which is verifiable

Compliance with the CPD requirements is a condition for readmission to membership. Therefore, please select **ONE** of the following two options:

I comply with the CPD requirements. As evidence of my compliance, I am including CPD logs in the prescribed form (Form 4-5E attached to this application. <http://www.cpaontario.ca/Forms/1008page7174.pdf>) for the immediately preceding three-year period.

I do not comply with the CPD requirements. I have attached a letter to explain my deficiency. I have also included CPD Logs in prescribed form (Form 4-5E attached to this application. <http://www.cpaontario.ca/Forms/1008page7174.pdf>) for the CPD activities that I have completed in the immediately preceding three-year period.

E. Readmission After Five Years

If you are applying for readmission within five years of the date of resignation or revocation as applicable, you are not required to complete this section, please proceed to Section F.

Otherwise, please complete either a) or b) as applicable.

- a) Individuals who are applying for readmission to membership where the individual has not been a member in good standing of CPA Ontario or another provincial accounting body or accounting body listed in Schedules A through D of Regulation 6-2 in the five years immediately preceding the date an application for readmission is received, are required to successfully complete the CA Reciprocity Professional Development (CARPD) course pursuant to Regulation 4-3, section 17.5. <http://www.cpaontario.ca/Resources/Membershandbook/1011page2634.pdf>

I successfully completed the CARPD on (mm/dd/yyyy): / /

OR

- b) List below all accounting bodies of which you are or have been a member in good standing in the five year period immediately preceding the date of this application for readmission (includes another provincial accounting body, or an international accounting body listed in Schedules A- D of Regulation 6-2). A completed Schedule A is required from these accounting bodies.

Name of Accounting Body(ies)	Date Membership Awarded (mm/dd/yyyy)	Date Membership Ended (mm/dd/yyyy)
	/ /	/ /
	/ /	/ /

Please add a supplementary schedule if additional space is required.

F. Membership Certificate

As per Bylaw 4.16, membership certificates are the property of the CPA Ontario, and shall be returned upon request.

An application for readmission will be considered only if the membership certificate has been returned or if a signed Certificate Declaration of Loss Form 4-3D is filed in lieu of the return of the membership certificate(s). Please select **one** of a, b or c:

- (a) At the time of resignation/revocation of membership:
- my certificate(s) of membership was returned
 - statutory declaration of loss/destruction of the certificate was filed

OR

- (b) My certificate(s) of membership is enclosed with this application

OR

- (c) Certificate Declaration of Loss Form 4-3D is enclosed

G. Declarations

All declarations **MUST** be completed (where applicable):

I, (Full name – please print) _____ am applying to readmission to membership
in the Chartered Professional Accountants of Ontario (CPA Ontario) AND DECLARE THAT

Since the date of my resignation or revocation as applicable (check one):

- (a) I have not, to the best of my knowledge and belief, engaged in conduct that
- could reasonably be considered a violation of the provisions of the Chartered Accountants Act, 2010
 - if engaged in by a Member, could reasonably be considered a violation of the Rules of Professional Conduct, Bylaws, Regulations, or provisions of the Public Accounting Act, 2004; or
 - is the subject of an investigation or is or has been the subject of disciplinary proceedings by a regulatory body, whether or not I am a member of that body
- (b) I have engaged in conduct that,
- could reasonably be considered a violation of the provisions of the Chartered Accountants Act, 2010
 - if engaged in by a Member, could reasonably be considered a violation of the Rules of Professional Conduct, Bylaws, Regulations, or provisions of the Public Accounting Act, 2004; or
 - is the subject of an investigation or is or has been the subject of disciplinary proceedings by a regulatory body, whether or not I am a member of that body

If (b) has been selected, please provide full details on a separate schedule.

I have read the *Chartered Accountants Act, 2010*, and the Bylaws, Regulations and Rules of Professional Conduct passed pursuant to the *Act*. I agree that if I am readmitted to membership, the *Act* and the Bylaws, Regulations and Rules of Professional Conduct, as existing from time to time, will govern the relations between myself and CPA Ontario and may result in my membership being denied or revoked.

I understand that the information provided herein is essential to determining my suitability for readmission to membership. Accordingly, it is provided with the utmost good faith and with the knowledge that it will be so used and relied upon. I also understand that any false or misleading statement contained in my application for readmission to membership may be used in any proceeding respecting the validity of my application or my membership with CPA Ontario.

Print Full Name _____ X _____ / /
Signature Date (mm/dd/yyyy)

Privacy Statement:

A member of CPA Ontario has the right to privacy in respect of information of a personal nature known to CPA Ontario that is unrelated to membership status or not required to be disclosed in respect of the fulfillment of CPA Ontario's regulatory responsibilities. CPA Ontario may disclose your personal information to provincial accounting bodies and to the Public Accountants Council for the Province of Ontario as well as CPA Canada for the purposes of providing services to firms, members, students and applicants and to third-party service providers, for the purpose of providing member benefits.

H. Fees Remittance and Payment Options

The fees required in support of this application are one of a, b or c below. Note: Please allow 4-6 weeks after a completed application is submitted to CPA Ontario for decisions regarding readmission to membership made by the Registrar.

a. Readmission Following Resignation in Good Standing

Fees Required: Current annual membership dues; readmission fee is not applicable. Please select **ONE** option:

Readmission to membership will be between April 1 and September 30. I thereby remit annual membership dues of: \$1084.80 (\$960.00 + \$124.80 HST)

Readmission to membership will be between October 1 and March 31. I thereby remit annual membership dues of \$542.40 (\$480 + \$62.40 HST)

b. Readmission Following Revocation of Membership for failure to file a Professional Liability Insurance Declaration

Fees Required: Reinstatement fee(s) of \$565.00 (\$500.00 + \$65.00 HST), Readmission fee(s) of \$1,130.00 (\$1,000.00 + \$130.00 HST) for failure to maintain professional liability insurance coverage or failure to provide satisfactory proof of the maintenance of professional liability insurance coverage or exemption from coverage as applicable.

Readmission to membership will be between April 1 and September 30. I thereby remit annual membership dues of \$1084.80 (\$960.00 + \$124.80 HST) plus the reinstatement fee and readmission fee for a total of \$2,779.80.

Readmission to membership will be between October 1 and March 31. I thereby remit annual membership dues of \$542.40 (\$480 + \$62.40 HST) plus the reinstatement fee and readmission fee for a total of \$2,237.40

Current membership dues have been remitted. I thereby remit a payment of the reinstatement and readmission fees only for a total payment of \$1,695.00.

c. Readmission Following Revocation of Membership

Fees Required: The fee(s) that was due, but not paid at the date of revocation from membership including any applicable late fee(s), reinstatement fee(s) of \$282.50 (\$250.00 + \$32.50 HST), the readmission fees (see chart below) and, as applicable, the current year's annual membership dues.

Readmission fees based upon year or partial year since revocation to a maximum multiple of five (5). Select ONE:

One year or less	\$655.40	(\$580.00 + \$75.40 HST)
More than one, but less than or equal to two years	\$1,310.80	(\$1,160.00 + \$150.80 HST)
More than two, but less than or equal to three years	\$1,966.20	(\$1,740.00 + \$226.20 HST)
More than three, but less than or equal to four years	\$2,621.60	(\$2,320.00 + \$301.60 HST)
More than four	\$3,277.00	(\$2,900.00 + \$377.00 HST)

Fee Remittance and Payment Options

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/pay4-3B

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.**

Schedule A – Application for Readmission Provincial Body or Other Accounting Body Confirmation

I, _____ authorize the provincial accounting body or other accounting body named below to release information in relation to my application for readmission.

X _____ / /
Signature Date (mm/dd/yyyy)

REGARDING (full name of Member):

We, _____ confirm that the individual named above:
(name of provincial accounting body/other accounting body)

Yes No is a member in good standing;

Yes No is not the subject of a complaint, investigation, disciplinary proceeding, disciplinary finding, order or settlement in respect of a disciplinary matter.

If no to any of the above, please explain in sufficient detail and add supplementary schedules as necessary:

In addition, we certify the following membership details:

A. Membership date (mm/dd/yyyy): / /

B. Designation held:

C. For Canadian Provincial accounting bodies only:
Membership fees paid in full for fiscal year ending (mm/dd/yyyy): / / and consisting of
(select all that apply):

CPA Canada/CICA fee Provincial accounting body fee

Other Comments:

Name of Authorized Party
(on behalf of provincial accounting body/
other accounting body)

X _____
Signature

Date (mm/dd/yyyy): / /

