

2018 - 2019 Annual Membership Dues (AMD) and Contact Information Update Form 4-2A

CPA Ontario ID:

Complete this form to remit your Annual Membership Dues (AMD) to Chartered Professional Accountants of Ontario (CPA Ontario) and Chartered Professional Accountants of Canada (CPA Canada). The AMD covers the fiscal period April 1, 2018 to March 31, 2019 and is due no later than June 1, 2018. AMD Payments received between June 2 and June 30, 2018 are subject to a maximum \$100 late fee. Members who fail to pay the dues, provide all information and documents requested by the Registrar or, where such documentation is not available, fail to provide alternate proof satisfactory to the Registrar by June 30, 2018, are subject to membership suspension.

A. Member's Full Name and Home Mailing Address

B. Alternate Address Information

Preferred Mailing Address (please select **ONE**):

Home

Alternate

C. Contact Information*

Home Tel:

Business Tel:

Mobile Tel:

Business Fax:

Preferred Email:

Alternate Email (if avail.):

Job Position/Title:

* CPA Ontario Communications

Members must be sent all legal notices. Legal notices include Annual Membership Dues notices and meeting notices such as the Annual General Meeting and any Special Meetings.

D. Employment Information

Employment Status - Please select **ONE** of the following:

Full Time

Part-time

Retired (Skip to Section E)

Unemployed (Skip to Section E)

Other:

Choose which Industry you work in (select **ONE**):

Agriculture, Forestry, Fishing, Mining

Business Services, Personal Services, Professional Services

Finance, Insurance, Real Estate

Food, Beverage, Manufacturing

Community Services, Not for Profit

Technology

Transportation, Communications and Other Utilities

Wholesale Trade, Retail Trade

Public Administration and Defense

Other:

Public Accounting:

Local Firm

Regional Firm

National Firm

(If you checked Public Accounting in the above, please skip **Section 1** and complete **Section 2** only)

Section 1: Please select **ONE** of the following.

Skip to Section 2 if you selected Public Accounting in the industry Section D (above):

C1 - President and/or CEO

C2 - CFO

C3 - COO

C4 - CIO

V1 - Controller

V2 - Vice President

V3 - Director

DI - Senior Manager

D2 - Manager, Non-public accounting

E3 - Employee

F1 - Analyst

F2 - Consultant

E8 - Other:

CPA Ontario ID:

Section 2: Public Accounting. Please select **ONE** of the following.

Only complete this section if you selected Public Accounting in the Industry section above (section D):

- | | | | |
|---|--|------------------------|--------------------------------|
| P1 - Office Managing Partner | P2 - Senior Partner | P3 - Partner | P4 - Regional Managing Partner |
| P5 - National Managing Partner | P6 - Part-time Partner | P7 - Associate Partner | |
| PC1 - Partner, registered as a professional corporation | E1 - Manager | E2 - Supervisor | |
| E3 - Employee | S1 - Sole practitioner, not associated with any other practice | | |
| S2 - Sole practitioner, in association with one or more other practices | S3 - Part-time practice exclusively | | |
| S4 - Part-time practice, in addition to other employment | E8 - Other: | | |

Functional Area: Please select **ONE** of the following.

- | | | |
|--|--|---|
| 1. Assurance | 2. Finance (including controllership and treasury) | 3. Information Technology |
| 4. Organizational Effectiveness, Control and Risk Management | | |
| 5. Performance Measurement (including accounting) | 6. Taxation | 7. Business Valuation |
| 8. Financial Planning | 9. Information Systems Audit and Control | 10. Insolvency/Business Recovery Services |
| 11. Internal Audit | 12. Investigative and Forensic Accounting | 13. Management Consulting |
| 14. General Management | 15. Operations | 16. Sales and Marketing |
| | | 17. Human Resources |
| 18. Other, please specify: | | |

E. Annual Membership Dues (AMD) Remittance

Dues Code Billed*: \$ _____ Remitting: \$ _____ Change Dues Code to: _____

* For explanation of Dues Code Billed, please refer to the Information Guide for Membership Dues on page 4.

To change your membership dues code, please indicate:

- If not Ontario, the provincial accounting body through which you pay your CPA Canada fee, if applicable:
- If not Ontario, the provincial accounting body through which you pay your **FULL** provincial membership dues:

F. Payment Options

All payments must be received by CPA Ontario by June 1, 2018. Payments received between June 2 and June 30, 2018 are subject to late fees (up to \$100, depending on your dues category code). Members whose payments are outstanding or received after June 30, 2018 are subject to membership suspension. Please note: Cheque payments take longer to process.

Amount Paid: \$ _____ Payment Due Date: June 1, 2018

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

Pay via credit card or Interac online at www.cpaontario.ca/AMD Transaction ID Number (optional): _____

Company Cheque Personal Cheque

To pay by cheque, record your CPA Ontario ID on the cheque and make it payable to:

Chartered Professional Accountants of Ontario.

Mail to Attn: **CPA Ontario Finance, Suite 1100, 25 York Street, Toronto, ON M5J 2V5**

Electronic Funds Transfer (EFT)

Pay online using online banking via Electronic Funds Transfer (EFT) - The payment listing is under CPA Ontario. **Use your CPA Ontario ID as the account number.**

Bring this form and pay at your local bank. Please include payment confirmation along with this form.

I certify that all information provided in this submission is true, accurate and complete. I acknowledge that CPA Ontario may require additional documentation or evidence within 30 days of a request for same by CPA Ontario. I agree to maintain such supporting documentation or evidence for a period of 12 months after the date of this submission. Further, I agree to notify CPA Ontario within 30 days should any of the information provided in this submission become untrue, inaccurate or incomplete.

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

Annual Membership Dues Billing Code Changes

Membership dues are based upon data on file at the time of billing. Should your membership dues billing code need to be changed, please ensure that you have made all the required changes to your membership data on the form. All requests for changes to the membership dues billing code will be reviewed and must be supported by updated membership data.

Retirement Waiver

Members shall be exempt from the payment of the annual membership dues in the following circumstances:

Members who have reached the age of 55 or more and whose gross annual income (excluding pension or other retirement and investment income), is not greater than \$25,000; and their age plus the total number of years of continuous membership in good standing held in CPA Ontario and respective Ontario legacy bodies, and one or more provincial bodies or an accounting body recognized by the Council (or Board), equals or exceeds the sum of 70. **OR**

Members who have retired member status in another provincial body or accounting body listed in the Schedules to Regulation 6-2 and have completed 15 years of continuous membership in good standing in CPA Ontario or who have retired member status with an Ontario legacy body. **OR**

Members who have reached the age of 65 or more and who have been granted retired member status in another provincial body or an accounting body listed in the Schedules to Regulation 6-2 and have completed at least one year of membership in good standing in CPA Ontario or an Ontario legacy body.

The retirement waiver is not automatic and, due to the income criteria, must be applied for every year. To request the retirement waiver please complete the [2018-2019 Annual Membership Dues \(AMD\) and Contact Information Update Retired or Equivalent Form 4-2C](#).

Deferral, Waiver or Dues Reductions

To request a deferral, waiver or reduction of the AMD, please complete the [2018-2019 Annual Membership Dues \(AMD\), Financial Waiver, Deferral or Reduction Request Form 4-2B](#).

Resignations

To resign from membership, please complete the [Membership Resignation Form 4-3A](#). Resignation forms received between April 1, 2018 and June 30, 2018 are subject to 50 per cent of the full 2018-2019 Annual Membership Dues. Resignation forms received after June 30, 2018 are subject to the full applicable membership dues.

Transfer to Another Provincial Accounting Body

Many members choose to retain memberships with more than one provincial accounting body. There is a reduced fee for the non-primary membership that may be obtained by amending your billing code in the dues remittance change section. If you choose not to retain membership with CPA Ontario, you will need to complete the [Membership Resignation Form 4-3A](#).

Public Accounting Licence (PAL)

Members, who hold a Public Accounting Licence (PAL) or may be applying for a PAL, must complete the annual minimum CPD requirements. The CPD must be completed in activities directly related to the competencies needed to provide public accounting services. Exemptions from the 2017 CPD requirements or failure to comply with the annual minimum or triennial CPD requirements may impact your ability to renew or apply for a PAL.

Practice Registration

Members who are providing public accounting services or accounting services to the public are reminded of the requirement to register a practice. Information on how to set up a public accounting practice is available at cpaontario.ca/PublicPractice.

Questions

If you have any questions, please contact our Customer Service Centre at amd@cpaontario.ca or call 1 800 387.0735 during our Customer Service Centre's regular business hours: Monday to Friday, 8 a.m. to 6 p.m. Our team is here to support you throughout the AMD and CPD process.

Forms

All forms are available for printing at cpaontario.ca/members-forms.

Privacy Statement

CPA Ontario is committed to respecting your privacy and protecting your personal information. The collection, use and disclosure of your personal information that may be made by CPA Ontario are described in [CPA Ontario's Privacy Policy](#). The information collected in CPA Ontario's member portals is used primarily for the purposes of annual membership renewal.

Information Guide for Membership Dues

Dues Category Codes (enter any changes to your Dues Code in Section E of this form).

The chart below applies to members who reside in Ontario. CPA Ontario is required to collect 13 percent HST on the CPA Ontario and CPA Canada portions of the dues

Code	Qualifications	Total Dues
0100 Full CPA Ontario and CPA Canada dues	Members whose full provincial membership dues and CPA Canada dues are paid through CPA Ontario.	\$1,107.40 CPA Ontario Dues - \$580.00 CPA Ontario HST - \$75.40 CPA Canada Dues - \$400.00 CPA Canada HST - \$52.00 Late Fee: \$100.00
0200 Half CPA Ontario and full CPA Canada dues	Members qualify for dues code 02 if they: <ul style="list-style-type: none"> ■ reside in a province or territory in Canada or in Bermuda, and are also Members of another provincial body and pay the full annual membership dues of that body. CPA Canada dues are paid through CPA Ontario; OR <ul style="list-style-type: none"> ■ reside outside Canada and do not provide accounting services to the public in the Province of Ontario. CPA Canada dues are paid through CPA Ontario. 	\$779.70 CPA Ontario Dues - \$290.00 CPA Ontario HST - \$37.70 CPA Canada Dues - \$400.00 CPA Canada HST - \$52.00
0210 Half CPA Ontario and full CPA Canada dues - reside outside Canada	<ul style="list-style-type: none"> ■ reside outside Canada and do not provide accounting services to the public in the Province of Ontario. CPA Canada dues are paid through CPA Ontario. 	\$694.95 CPA Ontario Dues - \$290.00 CPA Ontario HST - \$37.70 CPA Canada Dues - \$325.00 CPA Canada HST - \$42.25 Late Fee: \$100.00
0300 Full CPA Ontario and no CPA Canada dues	Members qualify for Dues Code 03 if their full provincial membership dues are paid through CPA Ontario and their CPA Canada dues are paid through another provincial accounting body.	\$655.40 CPA Ontario Dues - \$580.00 CPA Ontario HST - \$75.40 Late Fee: \$100.00
0400 Half CPA Ontario and no CPA Canada dues or affiliate membership dues	Members qualify for Dues Code 04 if they: <ul style="list-style-type: none"> ■ reside in a province or territory in Canada or in Bermuda, and are also Members of another provincial body and pay the full annual membership dues of that body. The CPA Canada dues are paid through another provincial body; OR <ul style="list-style-type: none"> ■ reside outside Canada and do not provide accounting services to the public in the Province of Ontario. The CPA Canada dues are paid through another provincial body. 	\$327.70 CPA Ontario Dues - \$290.00 CPA Ontario HST - \$37.70 Late Fee: \$45.00

Note: Based on demographic information, a member's remittance amount may differ as per below:

For members whose address is outside of Ontario but in Canada, CPA Ontario is required to collect 15 percent HST on the AMD for residents of New Brunswick, Newfoundland and Labrador, Prince Edward Island and Nova Scotia, and 5 percent GST for residents of all other provinces.

For members whose address is outside of Canada and who are considered Non-Residents of Canada for tax purposes, CPA Ontario is not required to collect GST/HST on the AMD.

For members whose address is outside of Canada and who are considered Residents of Canada for tax purposes, CPA Ontario is required to collect: 13 percent HST on the AMD for residents of Ontario; 15 percent HST for residents of New Brunswick, Newfoundland and Labrador, Prince Edward Island, Nova Scotia and members without a province listed; and 5 percent GST for residents of all other provinces.

Dues Code Changes

Members must remit the full provincial and the CPA Canada dues to at least one provincial accounting body or Bermuda. If a member maintains membership in more than one provincial accounting body, they can remit reduced dues to the second provincial accounting body they pay.