

2017 Continuing Professional Development (CPD) Declaration Form 4-5A/D

Member's Full Name:

CPA Ontario ID:

Each year, in conjunction with the Annual Membership Dues (AMD) process, all members must submit a CPD declaration to the Chartered Professional Accountants of Ontario (CPA Ontario). All information and documentation required for this declaration covering the period between January 1 and December 31, 2017 must be submitted in full by the member no later June 1, 2018. Declarations received between June 2 and June 30, 2018 are subject to a late fee of \$25, if applicable. Members who fail to 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 subjected to membership suspension.

CPA Ontario will select members to be audited for compliance with the CPD Requirements on an annual basis.

Member Declaration

(please select only **ONE** of the following choices below):

Comply with CPD Requirements

Comply with full CPD requirements: I comply with the 2017 annual CPD requirements. I have completed the annual minimum of 20 hours, of which at least fifty per cent is verifiable.

Comply with other professional body requirements: I comply with the 2017 annual CPD requirements as I hold membership in another provincial accounting body, or I am not residing in Canada or Bermuda and I am a member of [a recognized professional accounting body](#) and have met the professional development requirements of that body. Specify other accounting bodies in which membership is held:

Retired CPD Requirements

Retired Exemption: I am a retired member, who has ceased full-time practice, full-time employment or full-time business activity, who has reached the age of 55 or more, the sum of my age and total years of aggregate membership in CPA Ontario and respective Ontario legacy bodies, and one or more provincial bodies or an accounting body recognized by the Council, equals or exceeds "70" AND I do not hold a Public Accounting License (PAL) or provide any Reliance Services (please see Regulation 4-5, Section 1.3). If I provided other professional service(s), my gross annual income for providing professional services for which I was remunerated was less than \$25,000.

Retired: I comply with the reduced 2017 annual CPD requirements for retired members who provided any [Reliance Services](#) between January 1, 2017 and December 31, 2017.

CPD Exemptions

Note: Members, who hold a Public Accounting Licence or may be applying for a PAL, must complete the annual minimum CPD requirements as documented in Regulation 9-1, s.1.2. 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.

Maternity/Parenting/Family Care: I did not work for a total of six months or more between January 1, 2017 to December 31, 2017 in order to provide full-time care to either my child(ren) who were under the age of 18 or for an elderly or ill family member.

Unemployment: I did not work and was not involved in any activity where it was reasonable to believe that another party relied upon my skills as a member for a total of six months or more between January 1, 2017 to December 31, 2017.

Medical Leave: I did not work and was not involved in any activity in which it was reasonable to believe that another party relied upon my skills as a member for a total of six months or more between January 1, 2017 to December 31, 2017. A letter from a physician confirming the diagnosis or other such confirmation that I was not employed due to medical reasons during that time period (e.g., letter from employer or disability claim form) is required and must be sent by mail to CPA Ontario or emailed to amd@cpaontario.ca.

Other: I had extraordinary circumstances between January 1, 2017 and December 31, 2017 and am requesting an exemption on compassionate grounds. The Registrar may grant an exemption, reduction or special consideration of the continuing professional development requirements. The Registrar shall not exercise the discretion to exempt a member from any or all of the required hours of the CPD Requirement unless the member's ability to practice or earn a livelihood has been interrupted or significantly impaired. A letter is required and must be sent by mail to CPA Ontario or emailed to amd@cpaontario.ca.

Member's Full Name:

CPA Ontario ID:

Do NOT comply with CPD Requirements

I do not comply with the 2017 CPD requirements and I will be completing the online Plan of Action Form (4-5B), following submission of this page, for review and approval by the Registrar. The Plan of Action Form (4-5B) outlines my deficiencies and the courses I plan to take to complete the CPD requirements. Note: The completed Plan of Action Form (4-5B) must accompany this declaration and cannot be filed later.

Declaration

I declare that the information contained on this form is true and complete. I understand that CPA Ontario may request additional information to support my CPD declaration and that CPA Ontario will select members annually to be audited for compliance with the CPD requirements. Members who do not file the declaration by the due date of June 1, 2018 will be required to remit a \$25 late fee, if applicable.

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

CPD Late Filing Fee

I am filing the 2017 CPD Form 4-5A/D after June 1, 2018 and hereby remit the \$25 late fee, if applicable.

Amount Paid: \$

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 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.

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

Retired Members Subject to Completing Mandatory CPD

There are continuing professional development requirements for retired members who are providing reliance services. “Reliance Services”, as defined in Regulation 4-5, s.1.3, means activities undertaken by a member where it is reasonable to believe that another party is relying on the member’s skills as a Chartered Professional Accountant and includes, but is not limited to:

- Licensed to practise public accounting: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Serving on the board or governing body of a reporting issuer as defined in Rule 204 of the CPA Ontario Code of Professional Conduct: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$75,000: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Serving on the board or governing body of a public interest entity: the minimum level of CPD is 10 hours per year and 60 hours over the three-year period.
- Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$25,000 but not \$75,000: the minimum level of CPD is 10 hours per year and 60 hours over the three-year period.

At least half of these annual and triennial requirements must be met through verifiable CPD.

Free CPA Ontario CPD Offerings for Some Retired Members

A retired member is eligible to register for up to three full days of CPA Ontario CPD courses each year without being required to pay the registration fee if he or she:

- is not licensed as a public accountant;
- does not provide any professional services for which he or she is remunerated; and
- does not receive remuneration, such as directors’ fees, for serving on the board or governing body of a reporting issuer or public interest entity.

If you are retired and meet the eligibility criteria required to register for complimentary PD course(s), please email pd@cpaontario.ca to identify the course(s) you wish to attend. Your request will be reviewed and you will receive an email within five business days confirming/denying your request. You may also call 1 800 387.0735 ext. 7218 for more information or to register by phone.

Additional Information

Additional information, definitions and frequently asked questions and answers are available at cpaontario.ca/cpdrequirements.

Questions

If you have questions, please contact our Customer Service Centre at amd@cpaontario.ca or call 1 800.387.0735 x7208 during our Customer Service Center’s regular business hours: Monday to Friday, 8 a.m. to 6 p.m.

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 is described in [CPA Ontario’s Privacy Policy](#). The information collected in CPA Ontario’s member portal is used primarily for the purposes of assessing continuing professional development compliance.