

2016 Continuing Professional Development (CPD) Declaration Retired or Equivalent Form 4-5F

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).

You may be eligible to claim an exemption from the 2016 CPD requirements. Please review the definition of retired and the exemption requirements listed below to determine if you are eligible for a 2016 CPD exemption. All information and documentation required by this declaration must be submitted in full by the member no later than June 1, 2017. CPD declarations received between June 2 - June 30, 2017 are subject to a late fee (maximum \$25). 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, 2017 are subject to membership suspension.

Retired Members – Exempt

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 \$25,000.00; AND their age and the total number of years of continuous membership in good standing held in CPA Ontario, CGA Ontario, CMA Ontario and one or more provincial bodies or an accounting body recognized by the Council (or Board), equals or exceeds the sum of 70.

Declaration

I declare that I meet the retired criteria as listed above and 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 on an annual basis CPA Ontario will select members to be audited for compliance with the CPD requirements.

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

Retired Members – Not Exempt

Retired members who are licensed to practise public accounting or who are providing reliance services or serving on the board or governing body of a reporting issuer or public interest entity may not be exempt from the CPD requirement and must review the amount of professional development they are required to complete each year. Additional detailed [CPD information for retired members](#) is also available on the CPA Ontario website.

Retired members who are not exempt from the CPD requirements may not use this form and are required to complete the 2016 Continuing Professional Development (CPD) Declaration Form 4-5A/D.

There are two ways to file the CPD declaration Form 4-5A/D:

- Online at www.cpaontario.ca/AMD or
- Print and complete the [2016 Continuing Professional Development \(CPD\) Declaration Form 4-5A/D](#) and mail it to Chartered Professional Accountants of Ontario by June 1, 2017.

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 eligible to register for a complimentary CPD course, complete the registration form found in the "Professional Development" section of cpaontario.ca and indicate **Complimentary - Retired** in the payment section or call 416 969.4321 to complete registration.

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 1 844 553.2726 during our Customer Service Center's regular business hours Monday - Friday, 8 a.m. - 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.