

# Professional Corporation Application for Certificate of Authorization – Form 4-6D

Firm ID:

## Applicability:

This application (Form 4-6D) is to be completed by a Professional Corporation (PC) that wishes to apply for a Certification of Authorization (“COA”) with the Chartered Professional Accountants of Ontario (“CPA Ontario”). If a PC has not been registered with CPA Ontario, please complete Form 4-6C to apply for a certification of registration (“COR”).

In accordance with the Bylaw 9.6 and Regulations 4-6 and 9-1, s. 10:

- No professional corporation, registered with CPA Ontario, shall engage in the practice of public accounting, as described in s. 2 of the *Public Accounting Act, 2004* and excluding any exceptions to services listed in s. 3 of that *Act*, without holding a valid certificate of authorization.

## 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. 324.

## Method of Submission:

Notwithstanding the exceptions\* noted below, completed applications and fee payment 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: <b>Professional Corporation Application for Certificate of Authorization – Form 4-6D</b>	Fax: 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 <b>must</b> 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 this 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.

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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, sole proprietorship 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 provision 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 CPA Code of Professional Conduct to “public accounting” shall be read as though they were also references to “providing accounting services to the public”.

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## 1. PC Name

Name of PC:

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).

Reason(s) for application (Please check all that are applicable):

Application for authorization of an existing PC to engage in the practice of public accounting

Application for the authorization of a new PC (Form 4-6C is attached) to engage in the practice of public accounting

\*If a registered Firm intends to switch the practice to a PC the engagements performed through the PC must be restricted to engagements for which a licence is not required, until a certificate of authorization is issued by CPA Ontario.

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## 2. Article 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:

Copy of Ministry certified Articles of Incorporation (Form 1); or

Copy of the Articles of Incorporation (Form 1) 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; or

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

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

Name: CPA Ontario ID:

Licence No.:

Member is:      Shareholder:  
                          Director, Title/Position:  
                          Officer, Title/Position:

Name: CPA Ontario ID:

Licence No.:

Member is:      Shareholder:  
                          Director, Title/Position:  
                          Officer, Title/Position:

Name: CPA Ontario ID:

Licence No.:

Member is:      Shareholder:  
                          Director, Title/Position:  
                          Officer, Title/Position:

Name: CPA Ontario ID:

Licence No.:

Member is:      Shareholder:  
                          Director, Title/Position:  
                          Officer, Title/Position:

Name: CPA Ontario ID:

Licence No.:

Member is:      Shareholder:  
                          Director, Title/Position:  
                          Officer, Title/Position:

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## 4. Student Training Office Approval

If there is a change in the ownership or partnership of a Firm that has been approved to train Students (an Approved Training Office), an application for approval to continue to train Students must be submitted as follows:

Training Office:	CPA Ontario Contact:
Approved to train in External Audit (EA)	Yvonne Morgan ( <a href="mailto:ymorgan@cpaontario.ca">ymorgan@cpaontario.ca</a> )
Approved to train Outside of External Audit (OEA)	

## 5. Contacts

Please provide the contact information for the PC as applicable:

Contact	CPA Ontario ID	Name & Title	Effective Date of Change (mm/dd/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

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Contact	CPA Ontario ID	Name & Title	Effective Date of Change (mm/dd/yyyy)	Business Address
Designated Representatives (disciplinary and Member status notices): Alternate			/ /	as above
Human resources Contact:	N/A		/ /	as above
Practice Inspection Contact:			/ /	as above

## 6. 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.

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## 7. Disclosure

To be completed when a Professional Corporation will providing public accounting services to the public that require a licence.

I declare that none of the shareholders, officers and directors of the Professional Corporation are presently subject of:

- a. an inquiry into mental competency or disability;
- b. a proceeding under the Bankruptcy and Insolvency Act;
- c. a disciplinary proceeding before any accounting body;
- d. a criminal proceeding

I also declare at least one (1) of the shareholders, officers and directors of the Professional Corporation is a licensee in good standing, I hereby apply to Chartered Professional Accountants of Ontario for a Certificate of Authorization to engage in the practice of Public Accounting through the Professional Corporation.

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

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## 8. Declaration – PC Certificate of Authorization

I, (Full legal name) \_\_\_\_\_, a Member of CPA Ontario holding

CPA Ontario ID: \_\_\_\_\_, DO SOLEMNLY DECLARE that:

1. I am a Director of the PC named \_\_\_\_\_ and have the authority to apply for a Certificate of Authorization.
2. I certify that the PC is in compliance with section 3.2 of the Ontario Business Corporations Act (“OBCA”), the *Chartered Professional Accountants of Ontario Act, 2017* 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 the providing of 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 Professional Accountants of Ontario Act, 2017*.
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 certify that at least one shareholder of the PC holds a current public accounting licence.
9. I certify that none of the shareholders of the PC are presently subject of an inquiry into mental competency or disability, a proceeding under the *Bankruptcy and Insolvency Act*, a disciplinary proceeding by CPA Ontario or any other regulatory organization and/or a criminal proceeding.
10. 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 Bylaws and Regulations.
11. I understand that the PC is not permitted to engage in the practice of public accounting in Ontario until a valid Certificate of Authorization is issued by CPA Ontario.
12. I certify that the PC has not previously held a Certificate of Authorization, or, where the corporation has held such a certificate, the full details with respect to it accompany this Declaration.
13. I certify that there has been no change in the status of the PC since the date the Companies and Personal Property Security Branch of the Ministry of Government Services certified the Articles of Incorporation, or, if the date this declaration is executed is more than 60 days after the articles have been certified by the Ministry, that there has been no change in the status of the PC since the date of the Certificate of Status issued by the Ministry enclosed with the application for a Certificate of Authorization that accompanies this Declaration.
14. I have read and understood all parts of the application for a Certificate of Authorization that accompanies this Declaration.
15. I understand that the information contained in this Declaration and the accompanying application for a Certificate of Authorization will be used and relied upon by CPA Ontario for the purposes of determining whether to issue a Certificate of Authorization under the *Chartered Professional Accountants of Ontario Act, 2017* and the OBCA.
16. I certify that all of the representations made and information contained in this Declaration and the accompanying application for a Certificate of Authorization are accurate and complete.
17. I understand that any false or misleading information or representation contained in this Declaration and the accompanying application for a Certificate of Authorization 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 Authorization, 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\_\_\_\_.

Member Name [Print] \_\_\_\_\_  
Signature

Witness Name [Print] \_\_\_\_\_  
Signature

Firm ID:

## 9. Payment Option

Total authorization fee remittance \$139.91 (\$123.81 + \$16.10 HST): \$

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/pay4-6D](https://cpaontario.ca/pay4-6D)

Personal Cheque: To pay by cheque, record your Firm 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 Firm ID as your account number.**