

Firm Application For Registration – Form 4-6E

Firm ID (For CPA Ontario Use):

Applicability:

This Firm Application for Registration (Form 4-6E) is to be completed by a Member who wishes to register a Firm with the Chartered Professional Accountants of Ontario (“CPA Ontario”). A Member who wishes to register a Professional Corporation (“PC”) should not complete this form, but should complete the Professional Corporation Application for Registration (Form 4-6C).

In accordance with Bylaws 4.17 and Regulations 4-6:

- No sole proprietor or Firm shall offer or provide public accounting or accounting services to the public unless it is registered in accordance with the regulations and such registration is in good standing.
- The Firm must be registered with CPA Ontario prior to engaging in the practice of public accounting or providing accounting services to the public in Ontario.
- A Member offering services to the public may adopt any practice structure permitted by the Act and Bylaws, including sole proprietorship, partnership or limited liability partnership.

Members and Firms are reminded of Bylaw 4.17.6, which requires a Member, sole proprietor, or Firm 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 Firm may be suspended by the Registrar. A significant change includes but is not limited to a merger, acquisition, closure or dissolution of a Firm. The effective date of notification is the date that a completed Firm Update Form (Form 4-6A) is received by CPA Ontario.

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 and may result in your request being cancelled.

Questions:

For questions relating to this form, please contact CPA Ontario’s Customer Service at 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 may be submitted via email, fax or regular mail.

Email*:	Fax*:	Regular Mail:
customerservice@cpaontario.ca Please ensure the subject line contains the following: Firm Application For Registration – Form 4-6E	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 must be submitted in original form by regular mail.		

Privacy Statement:

A Member 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 the Public Accountants Council for the Province of Ontario 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.

Firm ID:

Definitions:

“cross-referenced” means, in relation to a practice of public accounting or a practice providing accounting services to the public and one or more other businesses or practices,

- reference in the advertising, promotional or other material of any of them to any of the others, or
- use by any of them of any name, word, design or other feature or characteristic of presentation or communication, which, in the view of the reasonable observer, would imply that the practice of public accounting or practice providing accounting services to the public, or any of its proprietors,
- has proprietary interest or management influence in any of the other businesses or practices, or
- has any other ongoing economic association or relationship with any of the other businesses or practices;

“Firm” means any entity registered or eligible for registration under the Act or the bylaws, and includes a partnership, a limited liability partnership, 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 services” includes those of the Member’s activities where the public or his/her associates are entitled to rely on membership in CPA Ontario as giving the Member particular competence and requiring due care, integrity and an objective state of mind;

“practice of public accounting” means the provisions 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;

“providing accounting services to the public” includes:

- i. 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;
- ii. accounting insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping;
- iii. taxation, insofar as it involves advice and counselling in an expert capacity, but excluding mechanical processing of returns;
- iv. 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
- v. 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”;

“part-time office” is a practicing office which is operated by a Member who is practicing out of that office on less than a full-time basis. Such an office is one where the Member having personal charge and management is not normally accessible to meet the needs of clients throughout the usual business hours of the community in which the office is located (Rule 404);

“related business or practice” means a business or practice which is related to a practice of public accounting or a practice providing accounting services to the public by reason of being cross-referenced

- with a practice of public accounting or a practice providing accounting services to the public; or
- with any other business or practice which is cross-referenced with a practice of public accounting or a practice providing accounting services to the public;

“sole proprietor” means a Member providing accounting services to the public or practicing public accounting other than in association with any other Member.

1. Registered Name

CPA Ontario will only accept a Firm name that is consistent with its Bylaws, Regulations, Rules of Professional Conduct and Council Interpretations. Members are therefore encouraged to review Regulation 4-6 and Rule 401 prior to finalizing the Firm name. Members are permitted to request separate approval of a proposed Firm name before submitting this form and may do so in writing to the attention of the Registrar at cpaoregistrar@cpaontario.ca. The request must include all relevant facts such as: the nature of the request; the nature of the services being provided; the corporate structure; the number of Members, Students, professional colleagues, and nonmembers involved with the practice; and the names of the Members involved in the practice. Responses will be provided in writing.

For more information on Firm names, please visit our website at:
<http://www.cpaontario.ca/FirmsATOs/Registrations/1008page1328.aspx>

Name of Firm:

Descriptive Style:

Intended Start Date (mm/dd/yyyy): / /

Print the name of the Firm to be registered. If plural or if using “and Associates” or “and Company” please ensure that sections 7 and 8 are completed, as applicable. The descriptive style of services provided does not need to be included in the registered Firm name.

If this is a partnership registered as an LLP Firm under the provisions of the Business Names Act and the Partnership Act, please record the name as it appears for such registration, including “LLP” or “Limited Liability Partnership” as applicable and attach a copy of the confirmation or registration document (Form 6) issued by the Ministry of Government Services.

This partnership is registered with the Ministry as an LLP and I have attached the Form 6 confirmation of registration.

Firm ID:

2. Firm Address(es)

The information provided below will appear on the Firm Register and will be made publicly available on CPA Ontario's website. If there is more than one office for this Firm, enter the address of the principal office here and **complete a separate Form 4-6E for each additional office.**

Office Address:

City: Province/Territory/State: Postal/Zip Code:

Country:

Tel: Fax:

Email: Website:

The above address is the Firm's mailing address.

Mailing Address (if different from above):

City: Province/Territory/State: Postal/Zip Code:

Country:

3. Corporation Structure (Firm Classification)

This Firm will operate as a:

Please select **one** of the following options:

Full-Time Sole Proprietorship

Part-Time Sole Proprietorship

This Part-Time Sole Proprietorship office will be **OPEN** to the public

This Part-Time Sole Proprietorship office will **NOT** be open to the public

Full-Time Partnership

Part-Time Partnership

This Part-Time Partnership will be **open** to the public

This Part-Time Partnership will **not** be open to the public

Firm Locality:

Please select **one** of the following options:

Local Firm - one office only

Regional Firm - more than one office in Ontario OR in Ontario and up to two other provinces* or territories*

National Firm - offices in more than three provinces* or territories*

*If operating in another province or territory, Firms must make an application for registration of a Firm with the applicable regulatory body in that province or territory.

4. Nature of Practice (Types of Services Provided)

Please select any of the following options that apply:

Engages in the practice of public accounting in Ontario.

Providing accounting services to the public in Ontario.

Located outside of the province of Ontario, but is providing accounting services to the public in Ontario or engaged in the practice of public accounting in Ontario.

Firm ID:

5. Employment Status (Sole Proprietors only)

If this Firm is a Full-Time Sole Proprietorship please indicate **one** of the following options:

This Firm will operate:

From my own accounting Firm; **OR**

In association with the following Firm (specify below); **OR**

Per diem/contract work for the following Firm (specify below)

Firm Name:

Firm ID:

Address:

City:

Province/Territory/State:

Postal/Zip Code:

Country:

Tel:

Fax:

If this Firm is a Part-Time Sole Proprietorship please indicate **one** of the following options:

My employment status is as follows:

This practice will be my only form of employment

I will also maintain Full-Time employment with the following employer:

Employer Name:

Address:

City:

Province/Territory/State:

Postal/Zip Code:

Country:

Tel:

Fax:

Type of Business:

Accounting Firm

Other:

6. Student Training Program Approval

For information on how to establish a Pre-approved Program to train CPA Students, please contact:

practicalexperience@cpaontario.ca.

Firm ID:

7A. Name(s) of Member(s) in the Practice

Please include a listing of all Members associated with the practice being registered. Attach additional sheet(s), if required.

CPA Ontario ID	Full Registered Name of Member	Informal Name of Member	Sole Proprietor	Partner	Employee	Public Accounting Licence	Other*

* For Members who are associated with the Firm in a capacity that is not specified above, please provide an attachment for additional clarification.

7B. Name(s) of Other Employee(s) in the Practice

Full Name(s) of Employee(s)	Title

Please list all other employees (excluding administrative staff) associated with the practice who provide professional services through or within the practice being registered. Attach additional sheet(s), if required.

7C. Name(s) of Firm(s) in the Practice

Please include a listing of all Firms associated with the practice being registered. Attach additional sheet(s), if required.

Firm ID	Full Registered Name of Firm	Professional Corporation as Partner	Firm as Partner

7D. Related Business(es) or Practice(s)

Please include a listing of all related businesses and/or practices associated with this Firm. Attach additional sheet(s), if required.

Related Business or Practice Name	Description of Services Being Provided

Firm ID:

8. Contacts

Please provide the contact information for the Firm 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 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
Designated Representatives (disciplinary and Member status notices): Alternate			/ /	as above

Firm ID:

Contact	CPA Ontario ID	Name & Title	Effective Date of Change (mm/dd/yyyy)	Business Address
Human resources Contact*:			/ /	as above
Practice Inspection Contact:			/ /	as above

*The Human resources Contact is not required to be a Member of CPA Ontario.

9. 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 Firm; 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 same Firm.

Name of Insurance Company:

Policy #: Limit of Liability Per Claim: \$ Deductible: \$

Effective Date (mm/dd/yyyy): / /

Expiry/Renewal Date (mm/dd/yyyy): / /

(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

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 ID:

(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 Firm 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 the policy commencement date and annually thereafter.

(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.)

Firm ID:

10A. Disclosure

Pursuant to Regulations 4-6, s. 11, any Firm applying for registration shall disclose whether it or any of its partners are the subject of an investigation or is or has been subject of disciplinary proceedings by CPA Ontario or any other regulatory organization.

In accordance with Regulations 4-6, s. 11 are there any matters to disclose?

No Yes - attach details of each instance in sufficient and appropriate detail.

10B. Registration with Another Regulatory Body

This Firm has never been registered with another regulatory body.

This Firm is/was registered with the following regulatory body: , and (choose all that apply):

I provide consent permitting the Registrar of CPA Ontario to access information regarding such investigation or disciplinary proceedings from the regulatory organization.

I have canceled the registration of this Firm with the above-mentioned regulatory body,

effective (mm/dd/yyyy): / /

11. Declaration - Firm Registration

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

CPA Ontario ID: , DO SOLEMNLY DECLARE that:

1. I am a Member of the Firm named and have the authority to apply for a Firm Application for Registration.
2. I certify that each Member through whom the Firm carries on the practice of public accounting or provides accounting services to the public, as defined in the Bylaws or Regulations, or carries on related activities, is an active Member in good standing.
3. I undertake that the Firm shall notify the Registrar in writing of any significant change(s) in practice, composition or structure ten (10) days prior to such change being effected as required by the Bylaws and Regulations. A significant change includes, but is not limited to the merger, acquisition, closure, or dissolution of a Firm.
4. I have read and understood all parts of the application for a Firm Application for Registration that accompanies this Declaration.
5. I understand that the information contained in this Declaration and the accompanying application for Firm registration will be used and relied upon by CPA Ontario for the purposes of determining whether to register this Firm under the *Chartered Professional Accountants of Ontario Act, 2017*.
6. I certify that all of the representations made and information contained in this Declaration and accompanying Application for Firm Registration are true and complete.
7. I acknowledge and agree that this application may not be considered to be complete in all respects and may not be processed, assessed or accepted if any of the required information or documentation has not been filed.
8. I understand that any false or misleading statement or representation contained in this Declaration and the accompanying Application for Firm Registration may result in consequences including, but not limited to, disciplinary proceedings, revocation of any Firm registration, suspension of membership, or the cancellation of this application without notice.

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] X _____
Signature

Witness Name [Print] X _____
Signature

Firm ID:

12. Payment Information

Total registration fee remittance \$113.00 (\$100.00 + 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/pay4-6E

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.**

13. Member Declaration

I declare that the information contained in this application is true and complete. I declare that I will comply with the provisions of the *Public Accounting Act, 2004*, *Chartered Professional Accountants of Ontario Act, 2017*, and with the Bylaws, Regulations and CPA Code of Professional Conduct. I authorize you to contact any professional or regulatory body that I have identified in this application or related schedule, and to make enquires and/or obtain information in relation to this application and my responses throughout. I further authorize any professional or regulatory bodies that I am associated with to release such information. I understand that the information provided in this application may be used or shared by CPA Ontario for regulatory purposes.

Full legal name	X _____	/ /
CPA Ontario ID:	Signature	Date (mm/dd/yyyy)