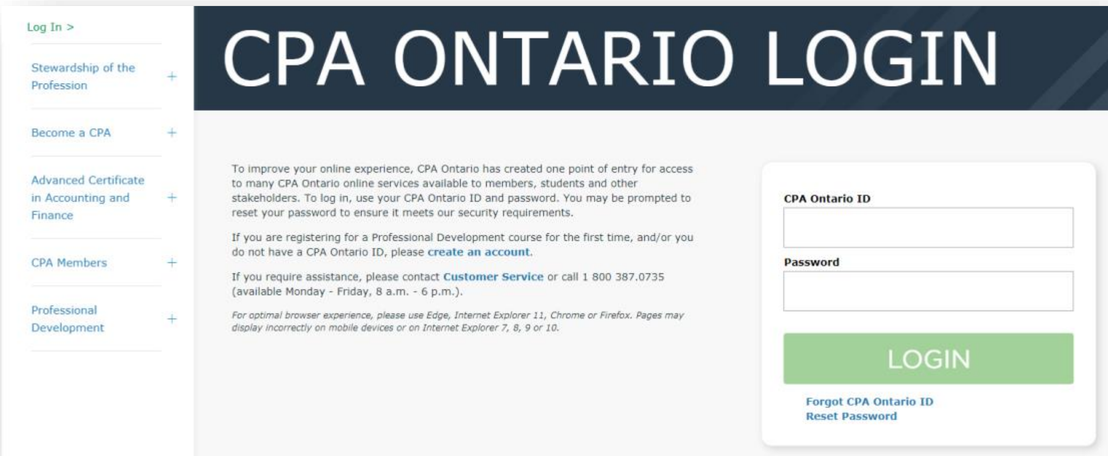
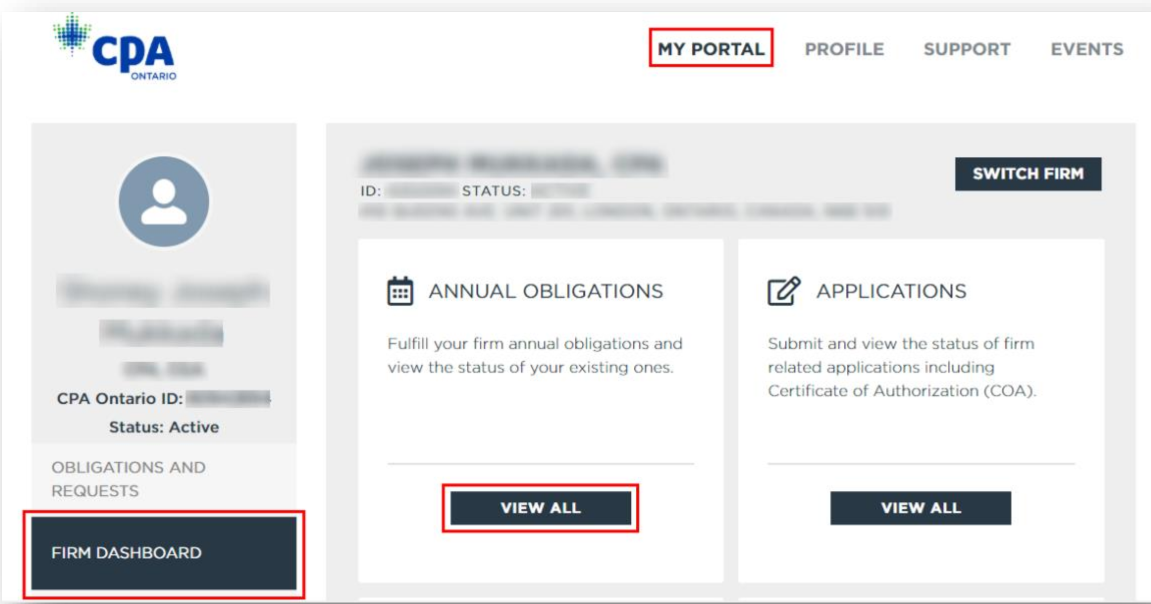
Instructions for Completing Annual Practitioner Dues (APD) Process on My Portal

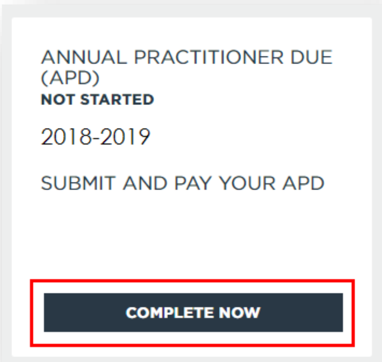
1. Log in to [My Portal]() with your CPA Ontario member ID and password. **For optimal viewing, please use the latest version of Google Chrome.**



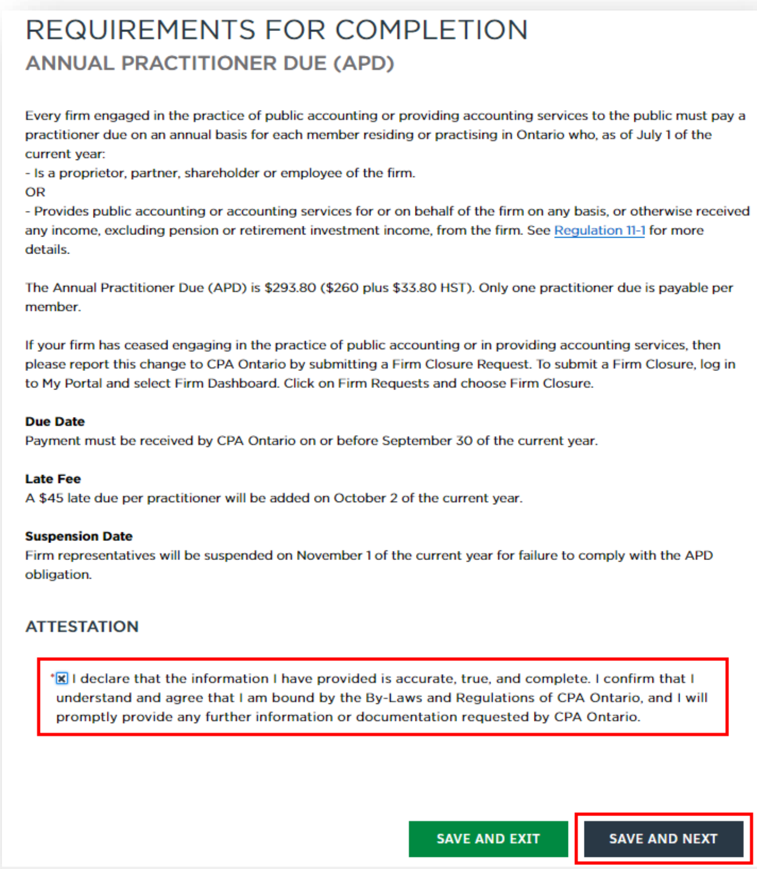
2. Click **View All** under **Firm Dashboard** then **Annual Obligations.**



3. Click **Complete Now** in the next window.



4. Review the instructions and attestation, check the attestation box and click **Save and Next** to proceed.



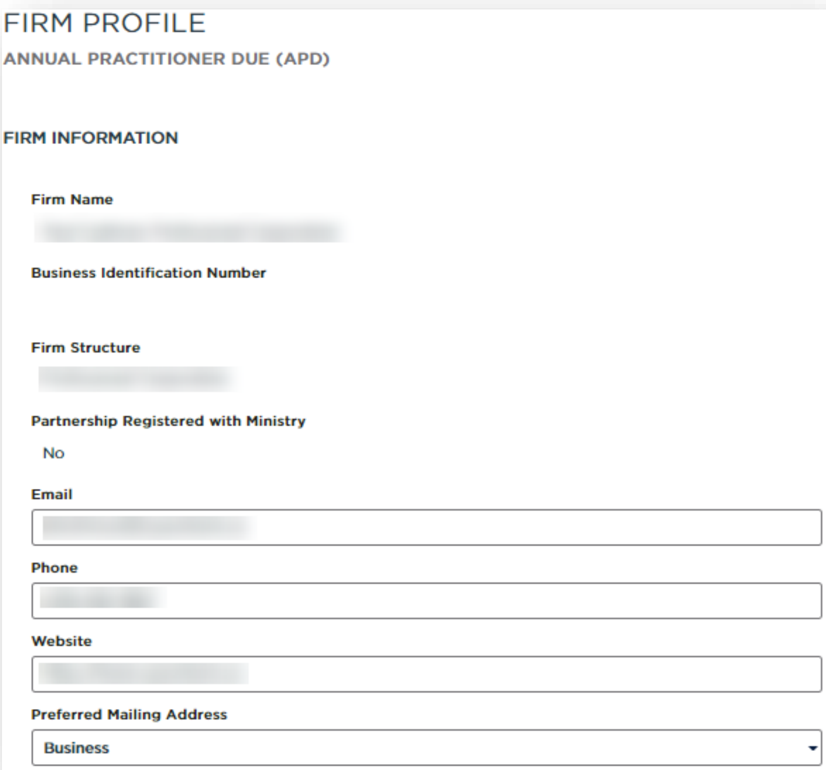
Tip: Use the navigation buttons at the bottom of each page to easily move through and save the application. Most pages include three navigation buttons: **Back, Save and Exit,** and **Save and Next.**

- **Back** - Navigate back to the previous page of the application. *Note this button is not available on the first page of your application and does not appear on the requirements page.*
- **Save and Exit** - Select this button to exit your application and save the information entered up to and including that page. Note that information may be lost if you leave your application open without saving for an extended period of time.
- **Save and Next** - Proceed to the next page of the application.

5. On the **Firm Profile** page, ensure all information is correct and up-to-date.

   Note:

   - You must submit a **Service Request** to change your firm name. Firm Service Requests can be found by accessing the **Firm Dashboard** and clicking **View All** under **Firm Requests**. It is recommended to submit a Firm Name Pre-Approval application before submitting your request.


FIRM PROFILE
ANNUAL PRACTITIONER DUE (APD)

FIRM INFORMATION

Firm Name

Business Identification Number

Firm Structure

Partnership Registered with Ministry
No

Email

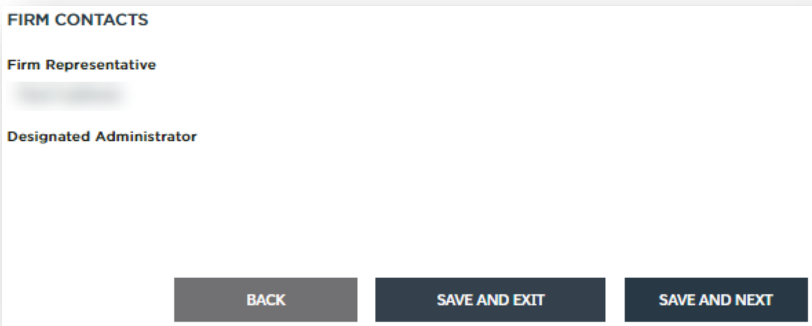
Phone

Website

Preferred Mailing Address
Business

Note:

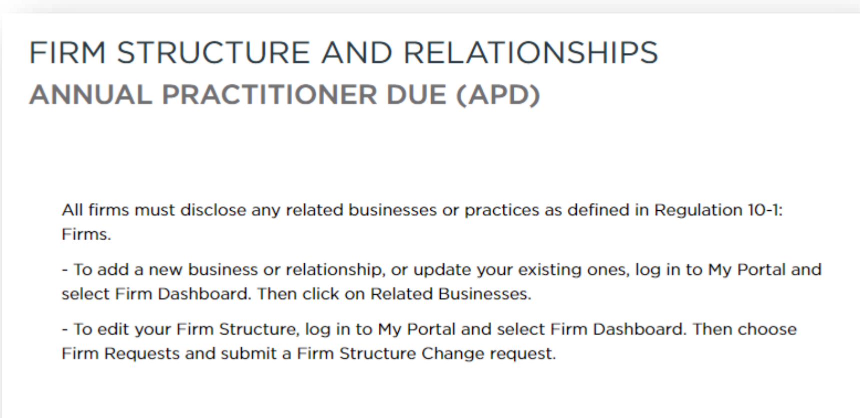
- If you would like to change the Firm Representative for your Firm, please submit an email to firmcustomerservice@cpaontario.ca cc'ing the current/future Firm Representative on that email.
- The Designated Administrator can only be changed by the Firm Representative. You can go to **Firm Dashboard** then **Firm Profile** to appoint a new Designated Administrator.



6. Review the **Firm Structure and Relationships** page. Related businesses and relationships with registered Firms can be updated by clicking **View All** under **Related Businesses** located in the **Firm Dashboard**.

Note:

- Firm Structure Change Requests also require a firm registration application. For instance, if you have incorporated your sole proprietorship, you will need to register that professional corporation as a separate firm with CPA Ontario.



7. The following page leads you to the **Practice Profile Questionnaire.** Every Firm must complete the **Practice Profile Questionnaire** if they select **Yes** for the first question.

   Tip: For more information, refer to the [Practice Profile Questionnaire Walkthrough Guide](#).

PRACTICE PROFILE QUESTIONNAIRE

ANNUAL PRACTITIONER DUE (APD)

During the 12-month period ending July 1 of this year, did this firm provide public accounting services or accounting services to the public (including audits, review engagements, compilations and personal and/or corporate tax services)? Select No if:

- The only services provided are to another firm;

OR

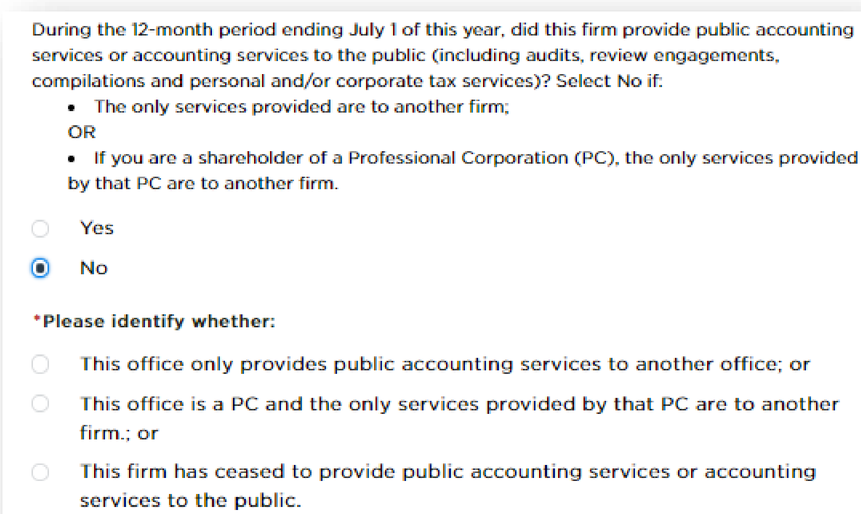
- If you are a shareholder of a Professional Corporation (PC), the only services provided by that PC are to another firm.

Yes

No

Select **No** only if:

- The firm is providing services to another office
- If the firm completing the questionnaire is a professional corporation partner (no services provided through the professional corporation).
- The firm has ceased to provide public accounting or accounting services to the public. You will be required to submit a firm closure request under **Firm Requests**.



During the 12-month period ending July 1 of this year, did this firm provide public accounting services or accounting services to the public (including audits, review engagements, compilations and personal and/or corporate tax services)? Select No if:

- The only services provided are to another firm;

OR

- If you are a shareholder of a Professional Corporation (PC), the only services provided by that PC are to another firm.

Yes

No

*Please identify whether:

This office only provides public accounting services to another office; or

This office is a PC and the only services provided by that PC are to another firm.; or

This firm has ceased to provide public accounting services or accounting services to the public.

8. Next, you must indicate on the **Practitioner Payment** page if:
    - You have practitioners in the firm (**this includes you, as the Firm Representative,** and other CPA Ontario members). **If you are a sole proprietor, do not click "No" for the first question.**
    - You do not have practitioners in the firm (office with no CPA Ontario members and your own practitioner due has been paid through another office).
    - Another firm is paying for your firm's APD (professional corporation partners, employer, Firm Representatives with multiple firms or firm offices).

If you have indicated there are practitioners in the firm, please enter the number of members **(including yourself)** in the firm. The due should only be paid once per practitioner.

Important: If you are a Firm Representative of multiple firms or firm offices, you will not pay for your own due multiple times. Please pay this due once for yourself. If your due has been paid through another firm or firm office, select **Yes** in the second question and choose the name of the firm. See the next step below for more information.

Retain all documentation supporting the number of practitioners in your personal records in case of an audit.

PRACTITIONER PAYMENT

ANNUAL PRACTITIONER DUE (APD)

Pursuant to Regulation 11-1 every firm engaged in the practice of public accounting or providing accounting services to the public must pay a practitioner due on an annual basis for each member residing or practising in Ontario who, on July 1 of the current year:

- Is a proprietor, partner, shareholder or employee of the firm.

OR

- Provides public accounting or accounting services for or on behalf of the firm on any basis, or otherwise received any income, excluding pension or retirement investment income, from the firm.

Please indicate the number of practitioners your firm will be paying for. To access a copy of your firm roster, log in to My Portal and click on Firm Dashboard. Select Firm Requests and then choose Firm Roster.

* Does your firm have practitioners (proprietors, partners, shareholders or employees of a firm) as of July 1 of the current year? This includes the Firm Representative.

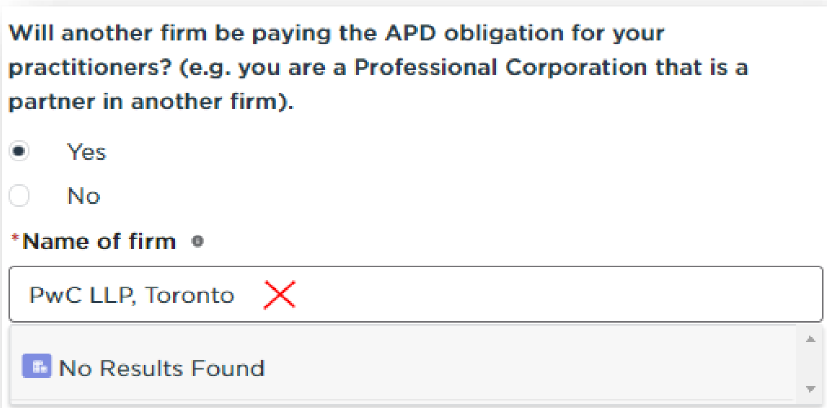
○ Yes

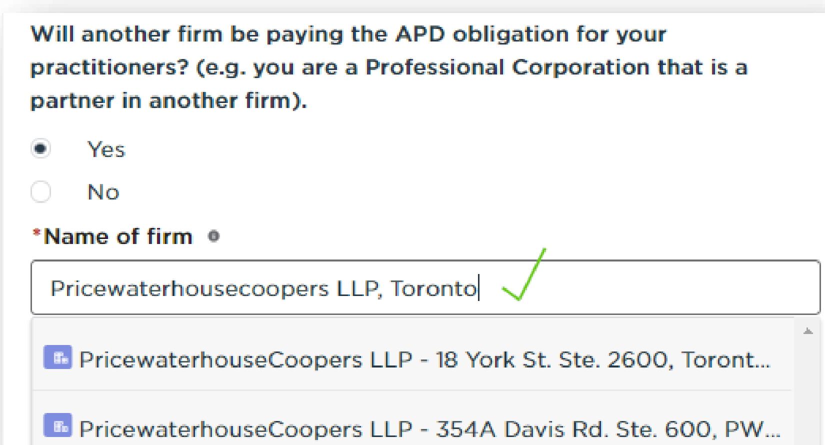
○ No

9. If your employer is paying for your firm's APD or if your professional corporation is a partner in another firm, select **Yes** for **Does your firm have practitioners as of July 1 of the current year?** Then choose **Yes** again for the second question.

   When indicating the name of the firm that is paying for your firm's APD, you must type in the firm's registered name with CPA Ontario followed by a comma and city. For instance, "Deloitte LLP, Toronto" will give you results for all the offices in Toronto.

   Typing in a firm name that does not match our records will not bring up any results.



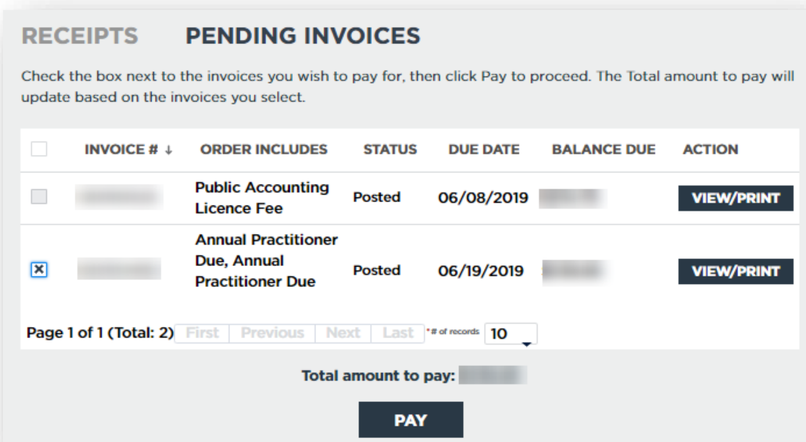


10. Please review the **Submission Summary** page before you submit. You will be given the option to remit the payment once you click **Submit**. Please be patient if the page continues to load after submitting your application.

    A copy of your submission will be available to you once you make the payment.

11. The **Payment Information** page is where you will select the desired payment option. Please review all the different payment options including offline options such as cheque, EFT and bank transfer.

    If you choose to pay offline (cheque, EFT, bank transfer) please review the instructions under the payment information page. After you click **Confirm to Pay Offline**, a copy of the pending invoice will be available under **Financial History** then **Pending Invoices.** You will also be given the option to pay online through the Financial History page if you have indicated an offline payment.



Your application will not be considered as completed until CPA Ontario receives the payment by the deadline.

12. You will receive a payment receipt following the successful completion of payment. Receipts can also be viewed under **Financial History**.