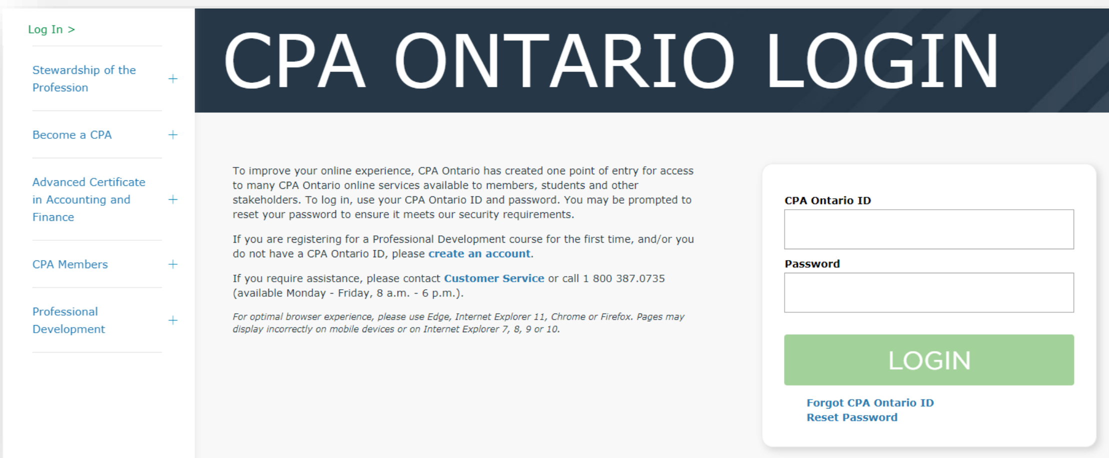
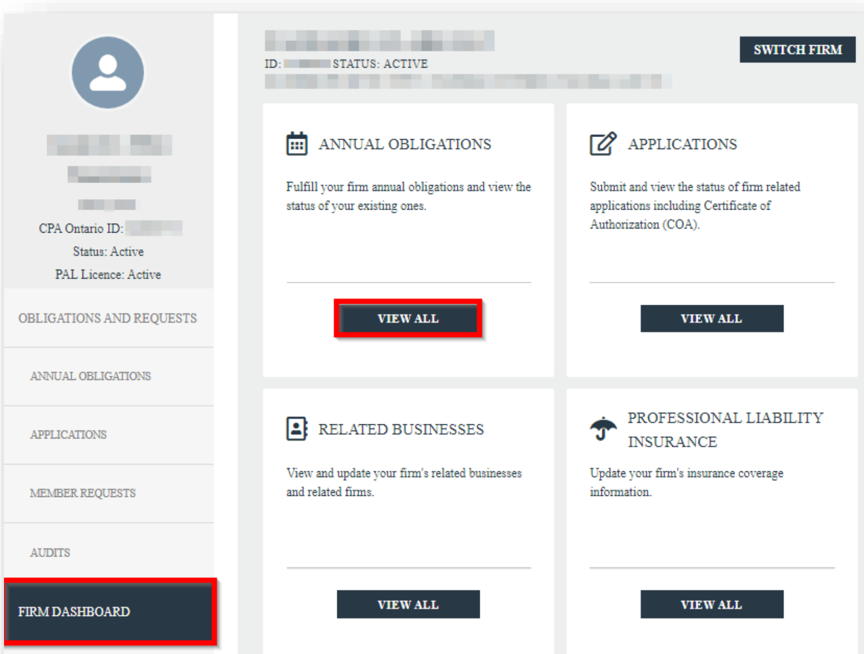
Instruction for the completion of your Annual Practitioner Dues (APD)

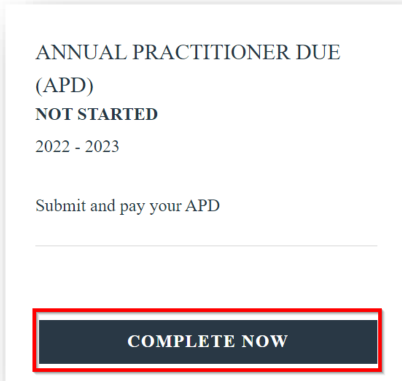
1. Log in to My Portal with your CPA Ontario member ID and password. **For optimal performance, please use the latest version of Microsoft Edge, Google Chrome or Mozilla Firefox. Pages may display incorrectly on mobile devices or in Internet Explorer.**



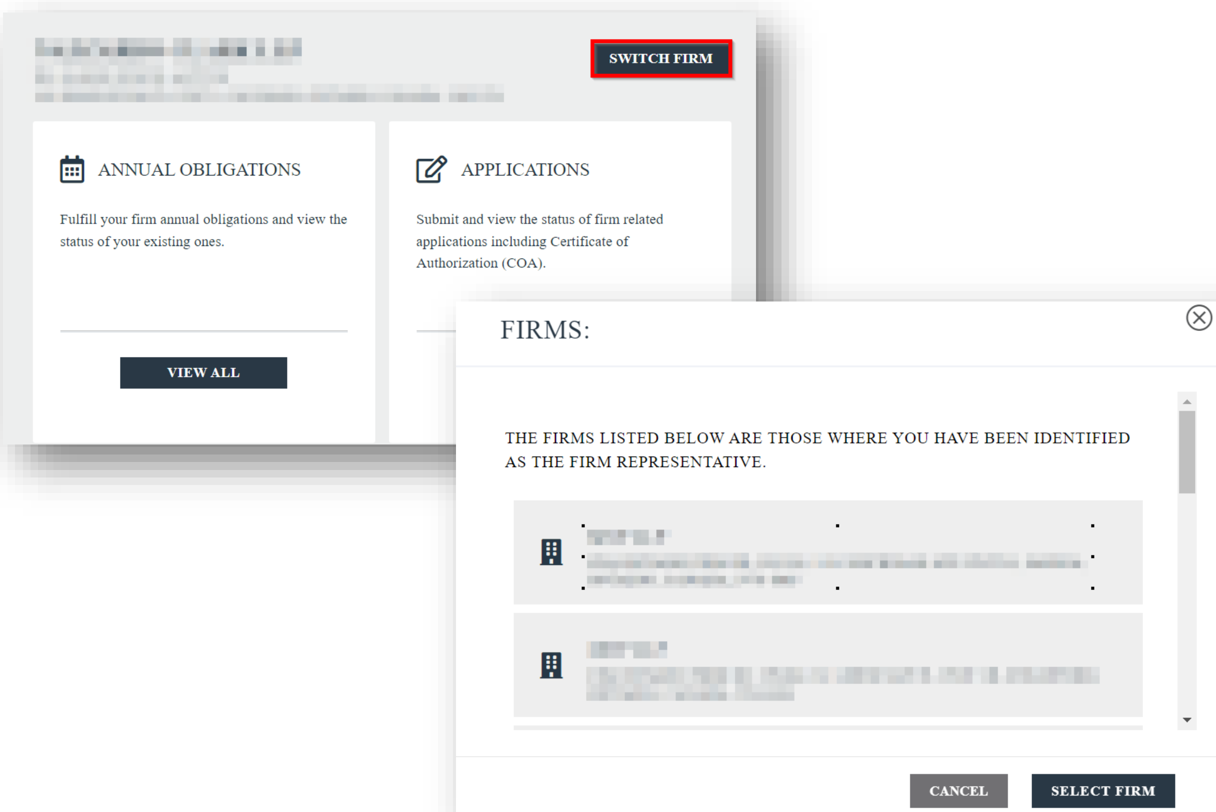
2. Once you are logged in, locate the **Firm Dashboard** on the left-hand sidebar then **Annual Obligations.**



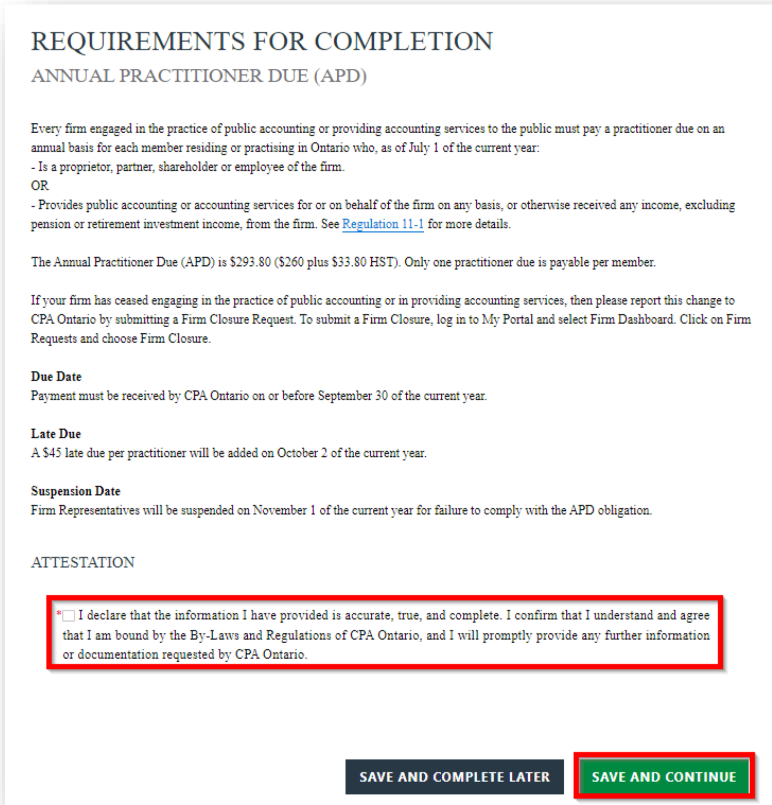
3. Click **Complete Now** in the next window.



Tip: If you are the Firm Representative or Designated Administrator of multiple firms and/or offices, you must complete the APD obligation for each firm and/or office. To review your listing of firms and/or offices, click **Switch Firm**. Your firm name will appear at the top of the page. Click **Switch Firm** button to change the firm.



4. View the instructions and attestation, check the attestation box and click **Save and Continue**.


REQUIREMENTS FOR COMPLETION

ANNUAL PRACTITIONER DUE (APD)

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, as of 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. See Regulation 11-1 for more details.

The Annual Practitioner Due (APD) is $293.80 ($260 plus $33.80 HST). Only one practitioner due is payable per member.

If your firm has ceased engaging in the practice of public accounting or in providing accounting services, then please report this change to CPA Ontario by submitting a Firm Closure Request. To submit a Firm Closure, log in to My Portal and select Firm Dashboard. Click on Firm Requests and choose Firm Closure.

Due Date
Payment must be received by CPA Ontario on or before September 30 of the current year.

Late Due
A $45 late due per practitioner will be added on October 2 of the current year.

Suspension Date
Firm Representatives will be suspended on November 1 of the current year for failure to comply with the APD obligation.

ATTESTATION

* ☐ I declare that the information I have provided is accurate, true, and complete. I confirm that I understand and agree that I am bound by the By-Laws and Regulations of CPA Ontario, and I will promptly provide any further information or documentation requested by CPA Ontario.

SAVE AND COMPLETE LATER | SAVE AND CONTINUE

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 Complete Later,** and **Save and Continue.**

- **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 Complete Later** - 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 Continue** - 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.

! 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. On the **Firm Status and Relationships**, answer the following question on your firm's status:

FIRM STATUS AND RELATIONSHIPS

ANNUAL PRACTITIONER DUE (APD)

FIRM STATUS

During the current APD period, 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)?

- Yes
- No

**Providing accounting services to the public or engaging in the practice of public accounting as defined in By-law Section 1.1.53 and 1.1.48.*

If you did not provide accounting services during the current APD year, you must select one of the following options:

- (selected) No

**Providing accounting services to the public or engaging in the practice of public accounting as defined in By-law Section 1.1.53 and 1.1.48.*

*Please identify whether:

- This office only engages in public accounting or provides accounting services to another office.
- This firm is a professional corporation and the only services provided by that professional corporation are to another firm.
- This firm did not have clients during the current APD period. However, the firm intends to continue to operate.
- This firm has ceased to provide public accounting services or accounting services to the public.

! **Note:**

- If you indicate your firm has ceased providing services, your firm will not automatically close. You are still required to submit a **Firm Closure** and **obtain discovery insurance**. You can find this form through **Firm Requests**.

7. Review the Firm Structure and Relationships section then Click Save and Continue. 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 Request may 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.

FIRM STRUCTURE AND RELATIONSHIPS

All firms must disclose any related businesses or practices as defined in Regulation 10-1: Firms.

- To add a new business or relationship, or update your existing ones, log in to My Portal and select Firm Dashboard. Then click on Related Businesses.

- To edit your Firm Structure, log in to My Portal and select Firm Dashboard. Then choose Firm Requests and submit a Firm Structure Change request.

8. The following page leads you to the **Practitioner Payment Page.**

PRACTITIONER PAYMENT

ANNUAL PRACTITIONER DUE (APD)

Please indicate the number of practitioners (CPA Ontario members who are proprietors, partners, shareholders or employees of a firm) as of July 1 of the current year 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.

* Will another firm be paying the APD obligation for your practitioners? (e.g. you are a Professional Corporation that is a partner in another firm).

○ Yes

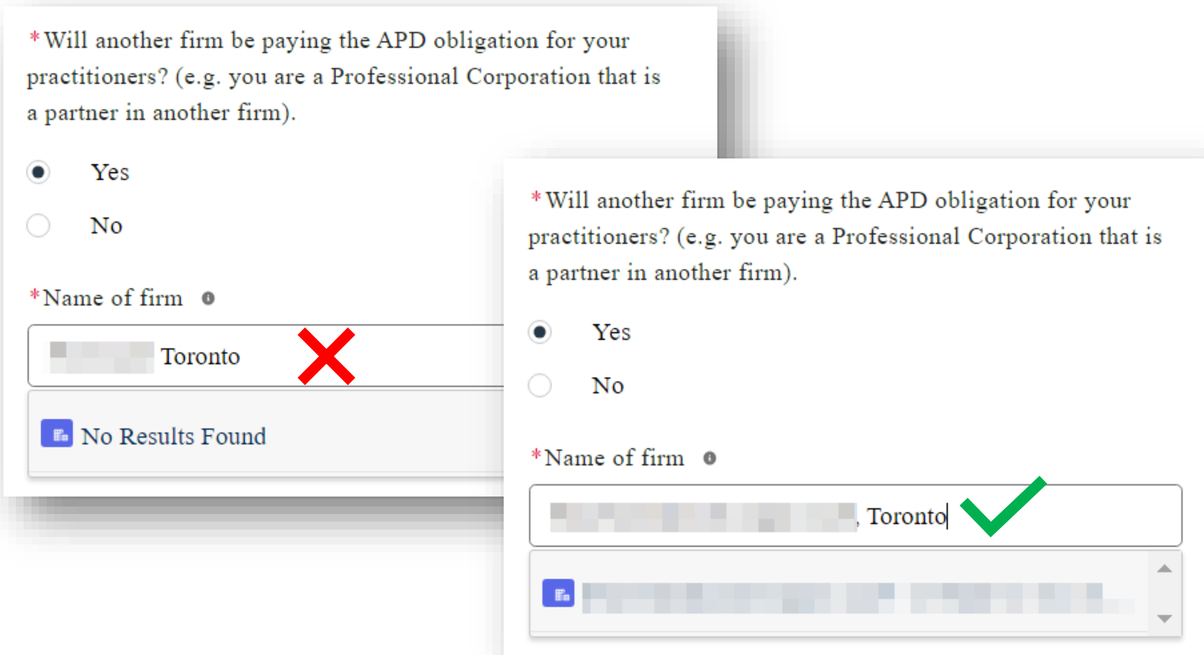
○ No

! **Note:** If another firm is paying for your firm's APD, select **Yes** for **Will another firm be paying the APD obligation for your practitioners?**

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.

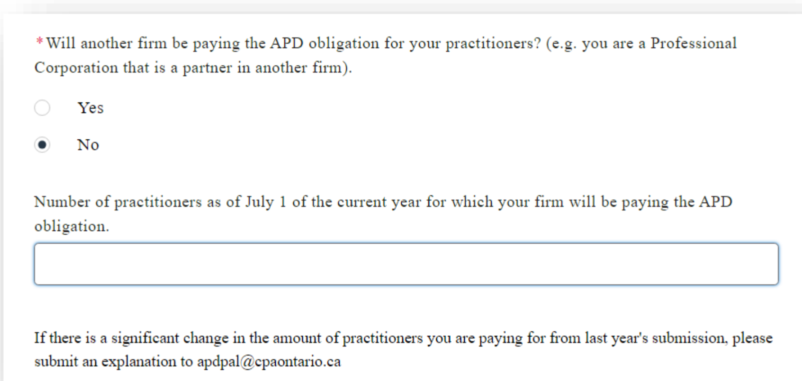
For instance, "CPA Ontario LLP, Toronto" will give you results for all the offices in Toronto.

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



9. Next, please indicate on the **Practitioner Payment** page the number of practitioners you will be paying for. This number must include CPA Ontario members that are employees, partners and shareholders. This number must also include the Firm Representative (You).

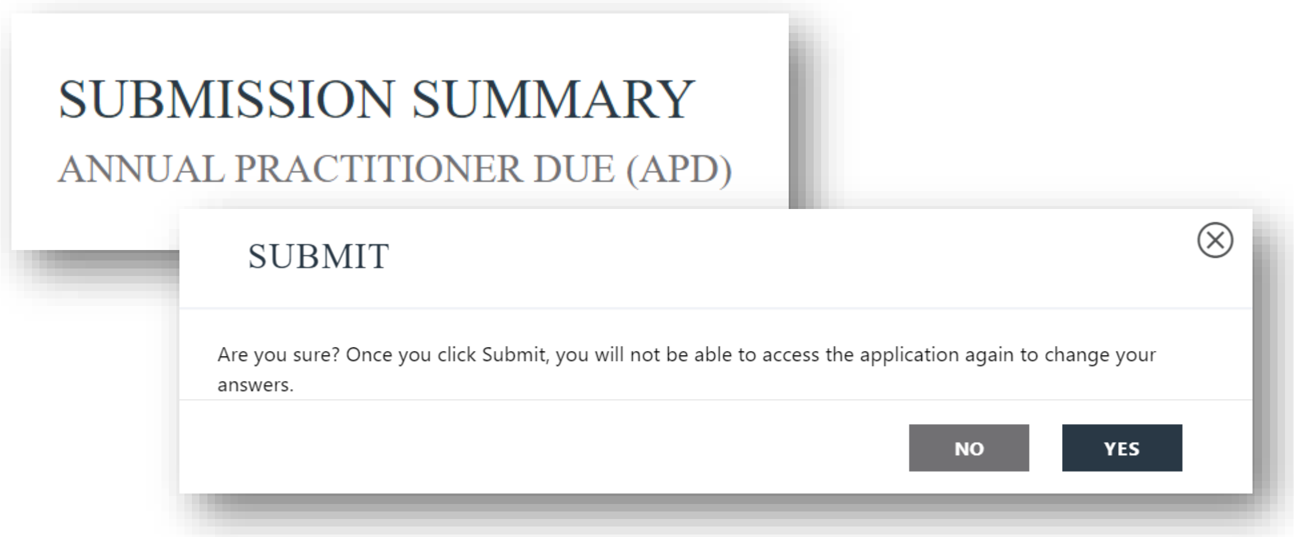
   The due should only be paid once per practitioner.



! **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 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.

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 such as credit card and Interac.

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