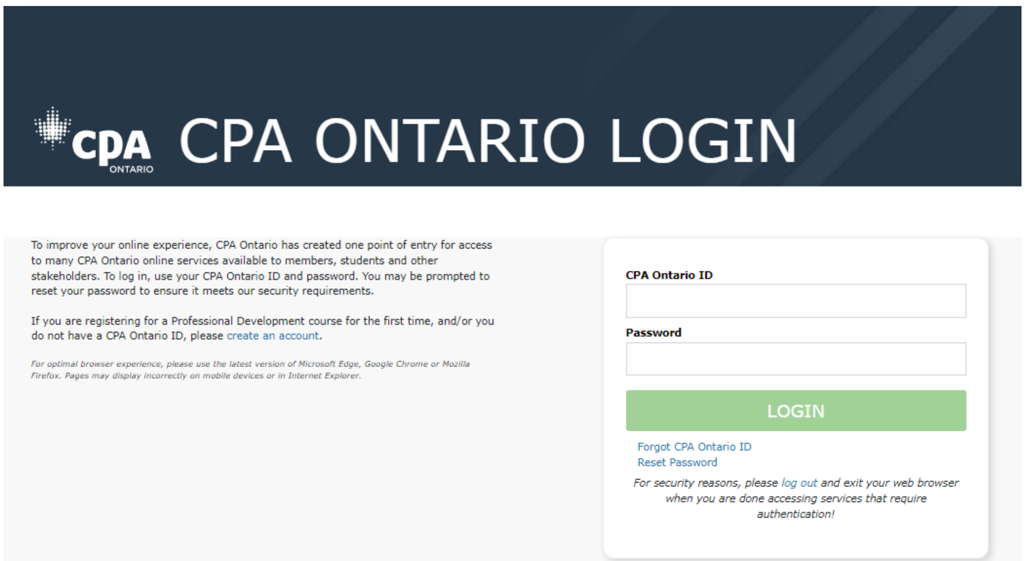
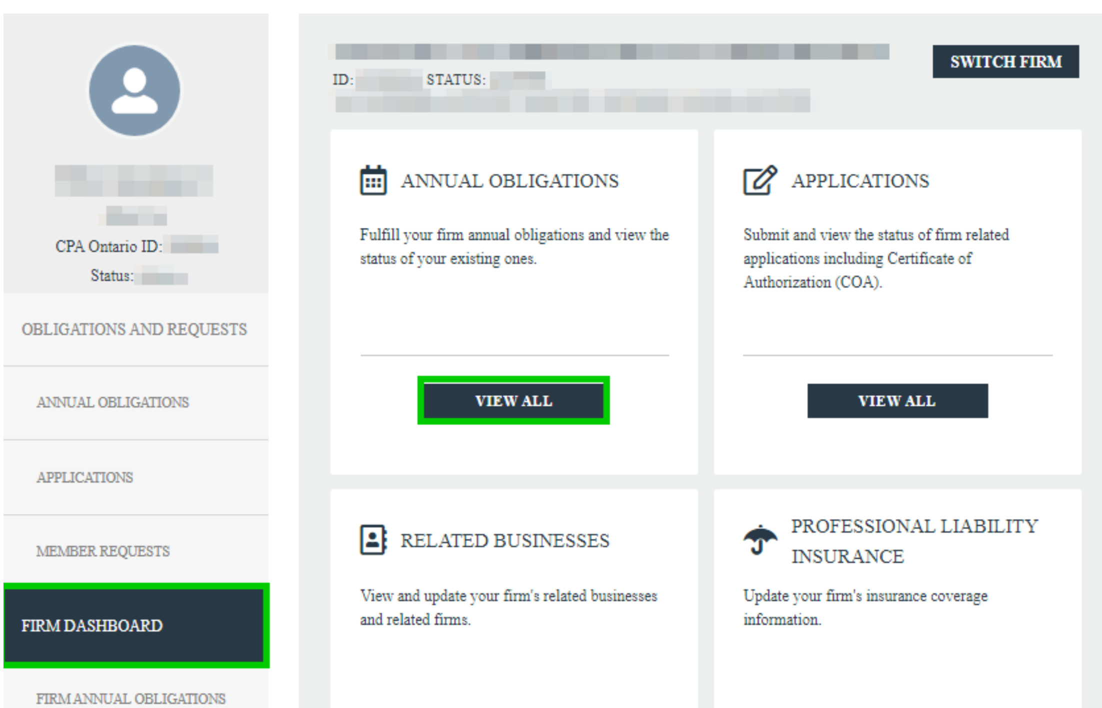
Instructions for Completing the Annual Practitioner Dues (APD)

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.

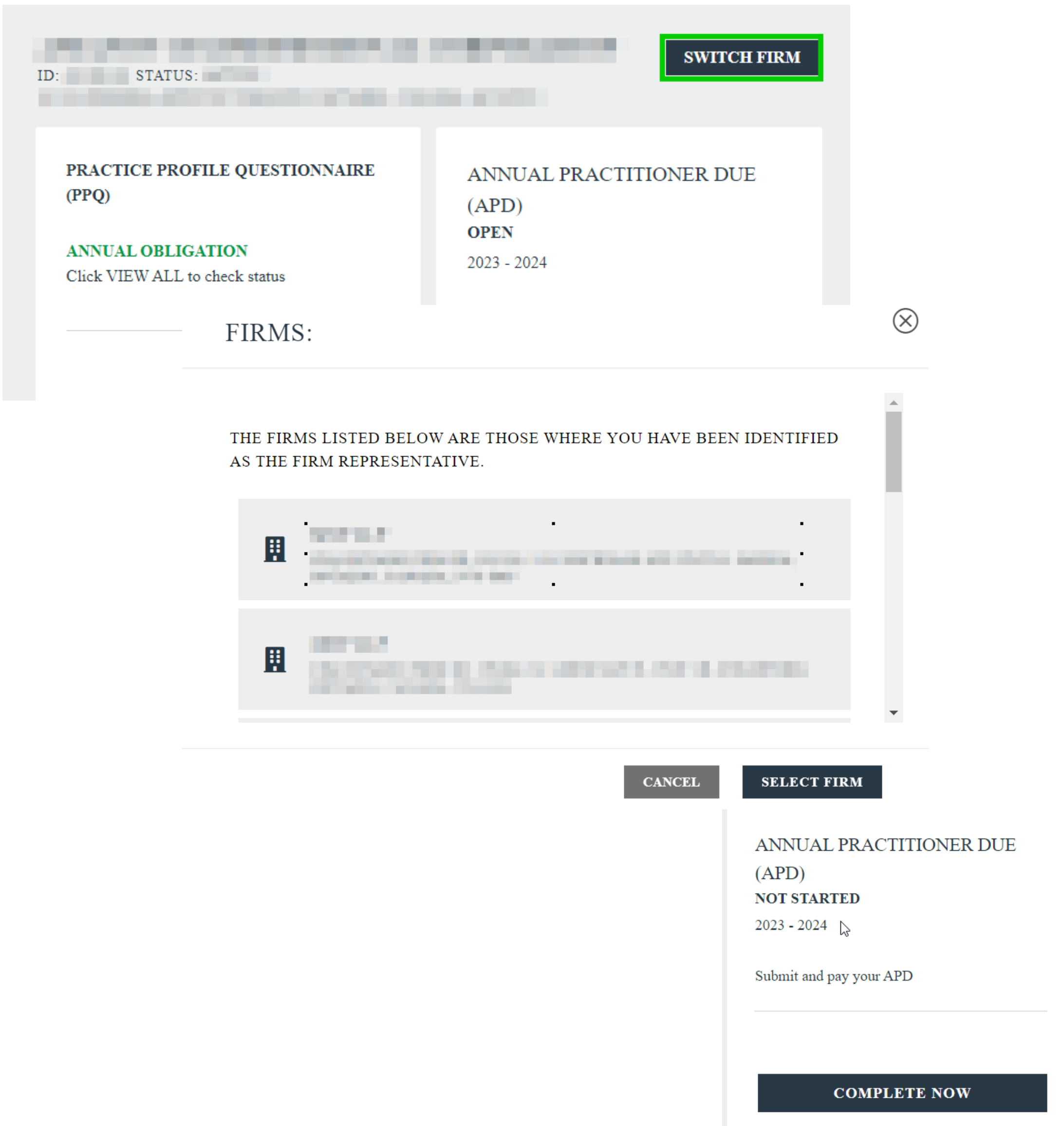


2. Once you are logged in, locate the **FIRM DASHBOARD** on the left-hand sidebar then **ANNUAL OBLIGATIONS.** Click **VIEW ALL.**



3. Click **COMPLETE NOW** on the Annual Practitioner Due (APD) 2023-2024 tile to launch the obligation.

   You must complete the obligation for each firm and/or firm office. Click **SWITCH FIRM** to find a listing of your firm accounts.



4. Review the **REQUIREMENTS FOR COMPLETION.** 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.

FIRM PROFILE

ANNUAL PRACTITIONER DUE (APD)

FIRM INFORMATION

Firm Name

Business Identification Number

Firm Structure

Partnership Registered with Ministry

Email

Phone

Website

Preferred Mailing Address

Business

Business Street

You must submit a Firm Service Request to change your firm name. Firm Service Requests can be found by accessing the **FIRM DASHBOARD** and clicking **VIEW ALL** then **FIRM REQUESTS**.

FIRM CONTACTS

Firm Representative

Designated Administrator

To change the Firm Representative, please email firmcustomerservice@cpaontario.ca copying the current and new Firm Representative on the email.

To change the Designated Administrator, navigate to **FIRM DASHBOARD** and click **FIRM PROFILE**.

6. On the **FIRM STATUS AND RELATIONSHIPS** page, answer the following question regarding 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:

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 accounting services, your firm will not automatically close. You are still required to submit a **FIRM CLOSURE REQUEST** and report your discovery insurance policy information.

You can find this request by navigating to **FIRM DASHBOARD** and click **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**.

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. Indicate the number of practitioners your firm will be paying for on 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. If applicable, your firm payment must include payment on behalf of professional corporation partners.

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

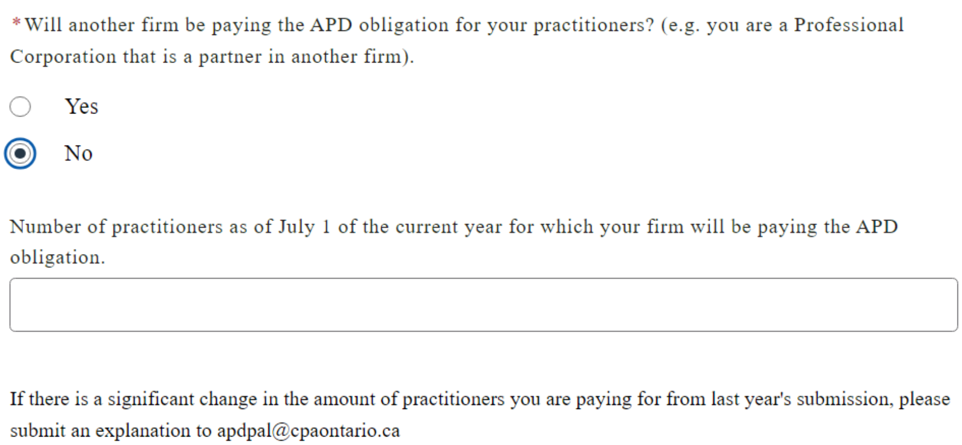
○ No

Select **YES** if another firm or firm office is paying for your firm's APD.

Select **NO** if you will be making a payment through the current obligation.

9. If you selected **NO,** indicate the number of practitioners you will be paying for. This number must include CPA Ontario members working through the firm that are employees, partners, and shareholders. This number must also include the Firm Representative (You).

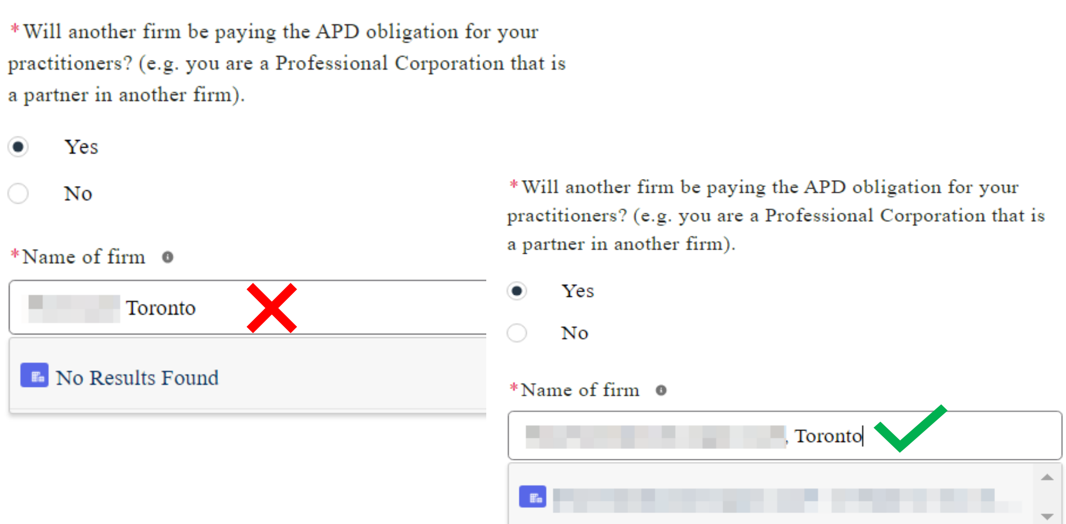
   NOTE: If there are professional corporation partners in your firm, please be sure to make the payment on their behalf through your firm.



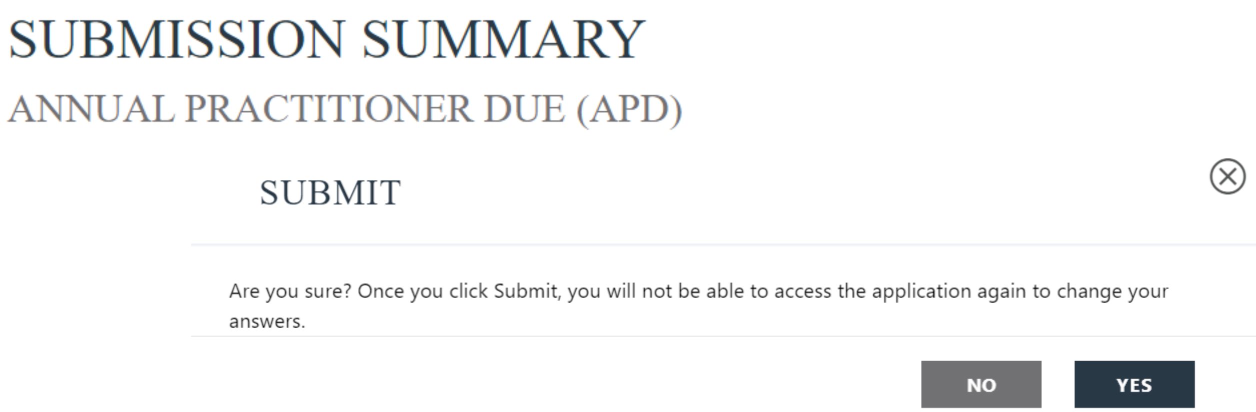
If you selected **YES**, indicate the name of the firm or firm office that will be paying for your APD. You must type in the firm's registered name with CPA Ontario followed by a comma and city.

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.



10. Please review the **SUBMISSION SUMMARY** page before you submit. You will be given the option to remit the payment once you click **SUBMIT**.



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

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 and a confirmation email following the successful completion of payment. Receipts can also be viewed under **FINANCIAL HISTORY** on the left-hand sidebar.