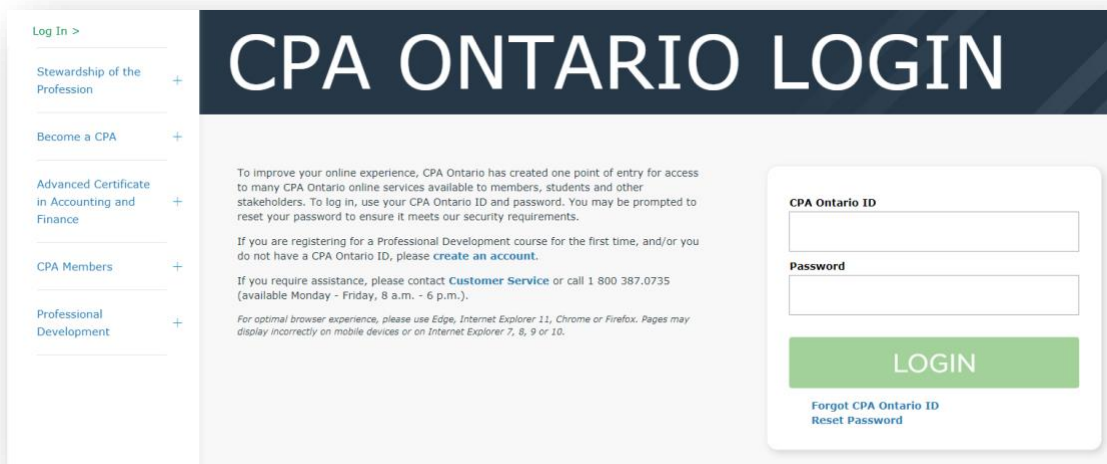


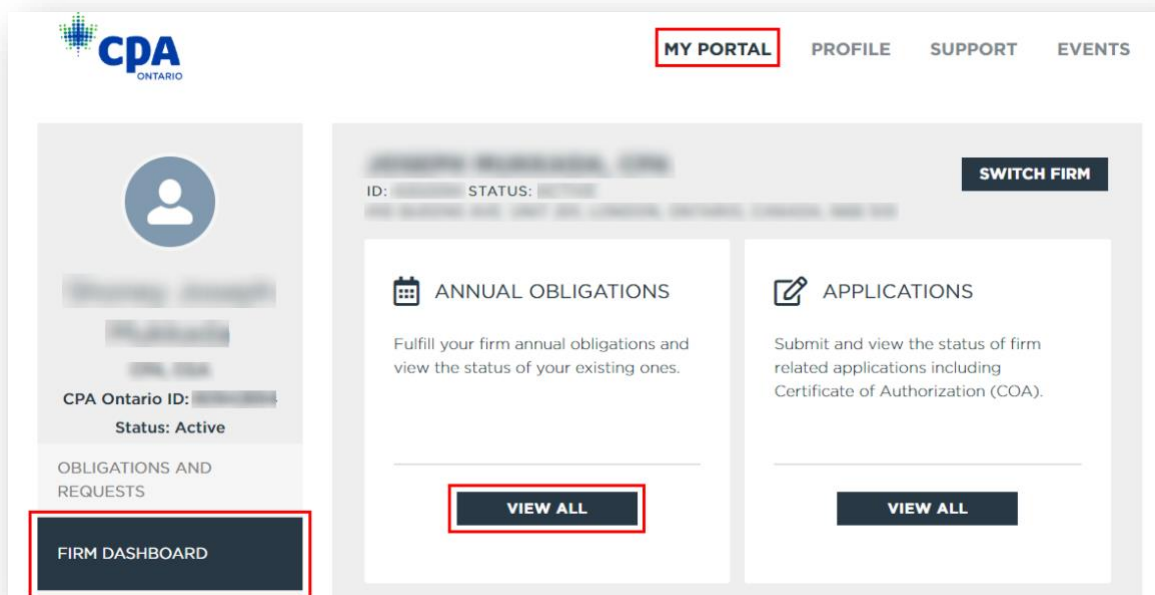


Instructions for Completing Annual Practitioner Dues (APD) Process on My Portal

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.

ANNUAL PRACTITIONER DUE (APD)
NOT STARTED
2018-2019
SUBMIT AND PAY YOUR APD

COMPLETE NOW

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

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 Fee
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 EXIT **SAVE AND NEXT**



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.

A screenshot of the "FIRM PROFILE" form. The form is titled "FIRM PROFILE" and has a sub-header "ANNUAL PRACTITIONER DUE (APD)". Under the heading "FIRM INFORMATION", there are several fields: "Firm Name" (blurred), "Business Identification Number" (blurred), "Firm Structure" (blurred), "Partnership Registered with Ministry" (with a "No" radio button selected), "Email" (text input field, blurred), "Phone" (text input field, blurred), "Website" (text input field, blurred), and "Preferred Mailing Address" (a dropdown menu currently showing "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.

A screenshot of a web form titled "FIRM CONTACTS". It has two sections: "Firm Representative" and "Designated Administrator", each with a text input field. At the bottom, there are three buttons: "BACK", "SAVE AND EXIT", and "SAVE AND NEXT".

FIRM CONTACTS

Firm Representative

Designated Administrator

BACK SAVE AND EXIT SAVE AND NEXT

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.

FIRM STRUCTURE AND RELATIONSHIPS ANNUAL PRACTITIONER DUE (APD)

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.



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.

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

*Name of firm *

PwC LLP, Toronto ✖

No Results Found

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

*Name of firm *

Pricewaterhousecoopers LLP, Toronto ✔

PricewaterhouseCoopers LLP - 18 York St. Ste. 2600, Toront...

PricewaterhouseCoopers LLP - 354A Davis Rd. Ste. 600, PW...



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.

RECEIPTS PENDING INVOICES

Check the box next to the invoices you wish to pay for, then click Pay to proceed. The Total amount to pay will update based on the invoices you select.

<input type="checkbox"/>	INVOICE # ↓	ORDER INCLUDES	STATUS	DUE DATE	BALANCE DUE	ACTION
<input type="checkbox"/>	[REDACTED]	Public Accounting Licence Fee	Posted	06/08/2019	[REDACTED]	VIEW/PRINT
<input checked="" type="checkbox"/>	[REDACTED]	Annual Practitioner Due, Annual Practitioner Due	Posted	06/19/2019	[REDACTED]	VIEW/PRINT

Page 1 of 1 (Total: 2) [First](#) [Previous](#) [Next](#) [Last](#) *# of records:

Total amount to pay: [REDACTED]

[PAY](#)

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**.