

Application for Registration as a Firm Partnership Form

This application is for members seeking to register a new partnership under CPA Nova Scotia By-laws.

Instructions

1. You may obtain a pre-approval for a partnership's firm name from CPA Nova Scotia. The Registry of Joint Stock Companies will require pre-approval from CPA Nova Scotia for all partnership names that contain Chartered Professional Accountant or CPA. Requests for firm name pre-approval will be processed by submitting a **Pre-Approval for Partnership / Sole Proprietorship Names form**.
2. Members in good standing shall complete the application package including the following in accordance with the CPA Nova Scotia By-laws:
 - a) an Application for Registration as a Partnership and Declaration together with the applicable fees of \$150, plus HST (\$172.50), payable to Chartered Professional Accountants of Nova Scotia;
 - b) a Certificate of Registration issued by the Registry of Joint Stock Companies; and
 - c) a completed [Professional Liability Insurance Declaration](#).
 - d) The applicable fee of \$150, plus HST (\$172.50) will be invoiced and payable online.
*** Incomplete applications will not be considered.**
3. The partnership must appoint and maintain a member who is a partner in the partnership or a member whose professional corporation is a partner in the partnership, to serve as the firm representative. The firm representative will be the contact for the partnership as applicable. This may include information from CPA Nova Scotia pertaining to firm status notification, disciplinary notifications and practice inspection notifications.

Please be advised that upon deregistration of any registered firm, there is a mandatory requirement to maintain 6-year discovery period insurance coverage following deregistration. Please see our website for more information on [professional liability insurance](#).

Please complete the following application form and email your application package to registrations@cpans.ca.

Information

A partnership must be comprised of two or more members or Nova Scotia professional corporations that are registered with CPA Nova Scotia.

Firms intending to practice public accounting (audits and reviews) will require the member(s) responsible to sign-off on Audit or Review engagements to separately apply for a Public Accounting License. Refer to our website for more information.

Submission of this application will initiate the review by the Registration Committee for application as a partnership and practice name requirements for firms. The firm name must be consistent with the **Registered Firm Name Policy**.

A Partnership must inform the Chief Executive Officer in writing within ten (10) days of any change in the partners or if it no longer has or maintains the professional liability insurance coverage required pursuant to CPA Nova Scotia By-laws.

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The proposed name of the firm in accordance with the naming policy is:

Firm representative (*This is the appointed member representative for the firm*):

Member Name:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held: %	

Other Partners: (*All partners must be identified.*)

Partner Name/Nova Scotia Professional Corporation:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held: %	

Partner Name/Nova Scotia Professional Corporation:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held: %	

Partner Name/Nova Scotia Professional Corporation:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held: %	

Partner Name/Nova Scotia Professional Corporation:

Address:

	Phone (work):
Phone (Home):	Email:
Percentage of ownership held: %	

(If there are additional partners/professional corporations, please attach a complete listing to the application.)

Street Address for every office location:

Location #1	Location #2
Address:	Address:
Phone:	Phone:
Location #3	Location #4
Address:	Address:
Phone:	Phone:

(If there are additional practicing office(s) locations, please attach a complete listing to the application.)

Reason(s) for Application:

Formation of a new partnership

Merger or amalgamation of one or more practices

Initial registration of a partnership

(Please attach a form outlining the impact to existing registered firms, if any. This includes documentation regarding discovery insurance should the reason for the application be a merger of one or more practices.)

Area of practice: *(Please indicate if the firm will provide any of these services to the public.)*

Public Accounting Services:

- Review Engagements*
- Audit Engagements*

Regulated Services:

- Compilation Engagements**
- Tax Services (analysis, advice, counsel, interpretation) **
- Accounting Services (analysis, advice, counsel, interpretation) **

Other Services:

Practice of the profession outside Public Accounting or Regulated Services

(please describe): _____

Indicate what member(s) will sign-off on Audit and Review Engagements*

*Audit and Review Engagements are included in the *Chartered Professional Accountants Act* definition of public accounting and require members who sign-off on engagements to be licensed by the CPA Nova Scotia Public Accounting Licensing Committee.

** See definitions in CPA Nova Scotia By-laws

How many full-time employees (including owners) performing professional services (CPAs, accounting technicians) are employed at the firm?

Declaration:

In accordance with the By-laws, all partners confirm:

- (i) The firm has sufficient professional liability insurance coverage in accordance with the By-laws and the Professional Liability Insurance Policy of the CPA Nova Scotia Board of Directors;
- (ii) All partners of the firm are members or professional corporations in good standing;
- (iii) The above listing includes all partners in the partnership; and
- (iv) That the primary applicant identified in section 1 is the appointed representative of the firm.

Undertakings:

- (i) We undertake to inform CPA Nova Scotia within ten (10) days of any change in ownership of the firm.
- (ii) We undertake to inform CPA Nova Scotia within ten (10) days if the firm no longer has or maintains the required coverage of professional liability insurance coverage.
- (iii) We undertake to provide written notice to CPA Nova Scotia within ten (10) days of a replacement or substituted representative being appointed.
- (iv) We will only use the approved practice name to operate.
- (v) We will maintain necessary registration under provincial legislation.
- (vi) We will operate partnership in accordance with The *Chartered Professional Accountants Act*, CPA Nova Scotia By-laws, CPA Nova Scotia Policy, and CPA Nova Scotia Code of Professional Conduct.

Dated this ___ day of _____, 20___ at _____, Nova Scotia.

Member/Partner Name

Witness Name

Member/Partner Signature

Witness Signature

Dated this ___ day of _____, 20___ at _____, Nova Scotia.

Member/Partner Name

Witness Name

Member/Partner Signature

Witness Signature

Dated this ___ day of _____, 20___ at _____, Nova Scotia.

Member/Partner Name

Witness Name

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Member/Partner Name

Witness Name

Member/Partner Signature

Witness Signature

Dated this ___ day of _____, 20___ at _____, Nova Scotia.

Member/Partner Name

Witness Name

Member/Partner Signature

Witness Signature

(if there are additional partners, please attach all signatures)