

## Application for Registration as a Firm Professional Corporation Instructions

This application is for members seeking to register a new professional corporation and practice name under CPA Nova Scotia By-laws.

### Instructions

1. You may obtain a pre-approval for a professional corporation firm name from CPA Nova Scotia. The Registry of Joint Stock Companies will require pre-approval from CPA Nova Scotia for all professional corporation's names that contain Chartered Professional Accountant or CPA. Requests for firm name pre-approval will be processed by submitting the [Pre-Approval for Professional Corporation Names form](#).
2. The complete application package includes the following in accordance with the CPA Nova Scotia By-laws:
  - a) an Application for Registration as a Professional Corporation;
  - b) a copy of the corporation's Memorandum of Association;
  - c) a copy of the corporation's Certificate of Incorporation certified by the Registry of Joint Stock Companies;
  - d) a copy of the corporation's Certificate of Registration issued by the Registry of Joint Stock Companies;
  - e) a copy of the corporation's Certificate of Status (if the corporation has been registered for more than a year) issued by the Registry of Joint Stock Companies; and
  - f) a completed [Professional Liability Insurance Declaration form](#). For personal professional corporations, please complete the [Professional Liability Insurance Declaration form for Personal PCs](#).
  - g) The applicable fee of \$175, plus HST (\$201.25) will be invoiced and payable online.

\* **Incomplete applications will not be considered.**
3. The corporation must appoint and maintain a member who is a shareholder in the corporation or a member whose professional corporation is a shareholder in the corporation to serve as the corporate representative. The corporate representative will be the contact for the professional corporation 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](mailto:registrations@cpans.ca).

## Information

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 Licence from the Public Accounting Licensing Committee

Submission of this application will initiate the review by the Registration Committee for application as a professional corporation and practice name requirements for a professional corporation. The firm name must be consistent with the Registered Firm Name Policy. Professional corporations should have the same registered firm name and practice name.

A professional corporation must inform CPA Nova Scotia's Chief Executive Officer, in writing, within fifteen (15) days of any change in the professional corporation's Memorandum of Association, any change in its directors, if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies pursuant to s. 136 or s. 137 of the *Companies Act*; or if its share ownership ceases to comply with CPA Nova Scotia By-laws.

## Application for Registration as a Firm Professional Corporation Form

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

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**Corporate representative:** *(This is a member to serve as the corporate representative.)*

Member Name:

Address:

	Phone (work):
Phone (Home):	Email:

**Corporate President:**

Member Name:

Address:

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

**Other Member or Registered Firm Shareholders:** *(Note: All shareholders that are members or member's professional corporations registered with CPA Nova Scotia must be identified.)*

Shareholder Name or Professional Corporation:

Address:

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

Shareholder Name or Professional Corporation:

Address:

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

Shareholder Name or Professional Corporation:

Address:

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

Shareholder Name or Professional Corporation:

Address:

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

Shareholder Name or Professional Corporation:

Address:

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

*(If there are additional shareholders in the 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.)*

How will the professional corporation operate?

Directly to the Public as an Operating Firm

Through an existing Firm:

Registered Operating Firm Name: \_\_\_\_\_

Reason(s) for Application:

Formation of a new professional corporation

Merger or amalgamation of one or more practices or a professional corporation

Initial registration of professional corporation

*(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?

\_\_\_\_\_

### Certification

The following certification must be sworn by all members of CPA Nova Scotia who are shareholder(s) of the professional corporation, or whose member's professional corporations are shareholder(s):

I Certify that:

1. The information provided in this application and the copies of documents provided with this application are true and complete.
2. We will operate 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/Shareholder Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Shareholder Signature

\_\_\_\_\_  
Witness Signature

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Shareholder Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Shareholder Signature

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Witness Signature

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Witness Name

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Witness Signature

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\_\_\_\_\_  
Member/Shareholder Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Shareholder Signature

\_\_\_\_\_  
Witness Signature

(Additional names can be added as necessary)

DECLARATION  
(Pursuant to the CPA Nova Scotia By-laws)

The following declaration must be sworn by all member(s) of CPA Nova Scotia who are shareholder(s) of the professional corporation, or whose member's professional corporations are shareholder(s):

The undersigned, applying to be a registered firm in the category of professional corporation, using the name:

\_\_\_\_\_ hereby declare in accordance with CPA Nova Scotia By-laws that the following requirements have been met:

- a. the majority of issued shares in the capital stock of the corporation are both legally and beneficially owned by a member or members in good standing or a professional corporation or professional corporations in good standing;
- b. the majority of the voting shares in the capital stock of the corporation are both legally and beneficially owned by a member or members in good standing or by a professional corporation or professional corporations in good standing;
- c. the majority of directors of the corporation are members in good standing;
- d. the president of the corporation is a member;
- e. each individual, through whom the corporation carries on the practice of public accounting or a regulated service is;
  - i. a member licensed to practice public accounting, or a member who satisfies all requirements set out in the By-laws to practice in a regulated service; or
  - ii. an employee of the corporation acting under the direct supervision of a member described in (i);
- f. the corporation has obtained and will maintain the professional liability coverage required pursuant to the By-laws and the Professional Liability Insurance Policy of the CPA Nova Scotia Board of Directors.
- g. the corporation does not have the status of an undischarged bankrupt under the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3;
- h. the corporation undertakes to remove any protected designation from the organization's name and will cease using any protected designation in the description of the organization immediately upon the revocation of the corporation's registration as a registered firm in the professional corporation category; and
- i. no member or professional corporation who owns voting shares in a professional corporation allots, issues, transfers, assigns either absolutely or by way of pledge, hypothecation or charge, or subject to any type of agreement that would result in the authority to exercise the voting rights in respect of the majority of the voting shares in the professional corporation being vested in any person other than a member or professional corporation.



The undersigned, as a shareholder in the corporation and a member of CPA Nova Scotia or by a professional corporation registered with CPA Nova Scotia, makes this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

Dated this \_\_\_ day of \_\_\_\_\_, 20\_\_\_ at \_\_\_\_\_, Nova Scotia.

\_\_\_\_\_  
Member/Shareholder Name

\_\_\_\_\_  
Witness Name

\_\_\_\_\_  
Member/Shareholder Signature

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Witness Signature

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Witness Signature

(Additional names can be added as necessary)