



PRACTICING OFFICE REGISTRATION AND FEES 2009-10

1. **Resident Practicing Office Fee:**
\$125.00 + GST per professional staff.
(Professional staff are defined as any staff member with a professional designation, including C.A., C.G.A., C.M.A.).

2. **Non-resident Practicing Office Fee:**
\$200.00 + GST for a practice that performs any public accounting in the Northwest Territories or Nunavut.

3. **LLP annual registration fee:**
\$400.00 + GST for any Limited Liability Partnership practicing office, resident and/or non-resident.

I _____, hereby make application for registration as a
(name)

_____ practicing office for _____,
(Resident or Non-Resident) (firm name)

practicing in _____.
(City/Town)

As of this date, the following list of Chartered Accountants in my practicing office are expected to perform public accounting in the Northwest Territories and/or Nunavut during some period from April 1, 2009 to March 31, 2010. (Please attach list or write on the back of this form.)

My fee is calculated as follows:

| | | | |
|--|--------------|-----------------|--|
| (Resident Fee) Number of Professional Staff: _____ | x \$125.00 = | \$ _____ | |
| OR Non-Resident flat fee | \$200.00 = | \$ _____ | |
| LLP Registration fee | | \$ _____ | |
| Goods and Services Tax @ 5% | | \$ _____ | |
| TOTAL | | \$ _____ | |

Date office opened: _____

Signature: _____

Address Or Contact Information Changes:

| | |
|-------------------------------|--|
| Practicing Office Name | |
| Contact Person | |
| Address | |
| City, Prov/Terr & Postal Code | |
| Telephone | |
| Fax | |
| Email | |
| Website | |

**** IMPORTANT: SEE REVERSE ****



Notes to practicing offices in the Northwest Territories and Nunavut:

- 1) The Institute of Chartered Accountants of the Northwest Territories and Nunavut follows a three year cycle for practice inspection.
- 2) The minimum professional liability insurance requirements effective April 1, 2008 are as follows:

\$1.0 million where one member practices public accounting
\$1.5 million where two or three members practices public accounting
\$2.0 million where four or more members practice public accounting

This application is not complete unless a statutory declaration regarding sufficiency of professional liability insurance is completed and details of insurance are provided by June 1, 2008.

Pursuant to By-law 11.03, annually on or before June 1, every Chartered Accountant in charge of a practicing office shall submit to the Membership Registrar:

- a) **A statutory declaration that sufficient professional liability insurance is in effect to comply with Section 11.01 of these by-laws; and**
- b) **A statement of particulars with respect to the insurance setting out the name of the insurer and the insurance policy number.**



STATUTORY DECLARATION

CANADA) **IN THE MATTER OF THE**
) **INSTITUTE OF CHARTERED**
) **ACCOUNTANTS ACT;**
) **AND IN THE MATTER OF THE**
) **REGISTRATION OF**
) _____
) *(insert name of practicing office)*

**NORTHWEST TERRITORIES/
NUNAVUT**
(strike out inapplicable territory)

I, _____, of _____ in
the Northwest Territories / Nunavut *(strikeout inapplicable territory)*,
DO SOLEMLY DECLARE THAT

1. I am the _____ *(insert title)* of _____ *(insert name of practicing office)*.
2. _____ *(insert name of practicing office)* maintains \$ _____ *(insert amount of insurance)* in professional liability insurance through _____ *(insert name of insurance provider)*.
3. Attached to this Statutory Declaration is a copy of Proof of Professional Liability Insurance.

AND I MAKE THIS 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.

SWORN BEFORE ME at the _____)
of _____, in the Northwest Territories/Nunavut,)
this _____ day of _____, 20____.)
) _____)
))
))

A Commissioner for Oaths/Notary Public in
and for the Northwest Territories/Nunavut

My appointment expires
Print Name _____