

## Application for Registration as a Firm Limited Liability Partnership (LLP)

This application is for members seeking to register an LLP and practice name under CPA Nova Scotia By-laws. No firm may offer services in Nova Scotia until registration is confirmed by the Chief Executive Officer of CPA Nova Scotia.

### Instructions:

Members in good standing shall complete the application package including the following in accordance with the CPA Nova Scotia By-laws:

1. an [Application for Registration as an LLP](#) together with the applicable fees of \$250, plus HST (\$287.50), payable to Chartered Professional Accountants of Nova Scotia.
2. a copy of the completed application for registration as an LLP that the applicant intends to submit to the Registrar of Joint Stock Companies.
3. a completed [Professional Liability Insurance Declaration](#).

The LLP 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.

**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 Lori McGuire at [registrations@cpans.ca](mailto:registrations@cpans.ca).

### Information:

The *Nova Scotia Partnership Act* requires a Nova Scotia LLP to include two or more persons as partners under Section 51.

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 licensing from the Public Accounting Licensing.

Submission of this application will initiate the review by the Registration Committee for practice name requirements. The proposed firm name must be consistent with the [Registered Firm Name Policy](#).

A Nova Scotia LLP must inform CPA Nova Scotia's Chief Executive Officer, in writing, within ten (10) days of any change;

1. in the LLP's partners;
2. if it has been removed from the Registry of Joint Stock Companies by the Registrar of Joint Stock Companies;
3. if it no longer meets the insurance requirements set out in the By-laws; or
4. the appointment of a replacement or substitute firm representative.

When the Registration Committee is satisfied that the By-law requirements have been met, it shall approve the proposed Nova Scotia LLP. The Chief Executive Officer shall issue to the Registrar of Joint Stock Companies the statement required by clause 7A(1)(e) of the *Partnerships and Business Names Registration Act*.

The Chief Executive Officer, upon receipt of proof of the registration of the LLP as such with the Registry of Joint Stock Companies, shall register the LLP as registered firm in the Limited Liability Partnership category.

## Application for Registration as an LLP

**Appointed representative:** *This is a Nova Scotia partner appointed to be the personal representative*

Member Name:	
Address:	
	Phone (work):
Phone (Home):	Email:

**Partners:**

*All Nova Scotia Partners (must be at least two members) and Nova Scotia Partners professional corporations are required to be listed below. This will form the basis of the Partners registered with CPA Nova Scotia. Complete the following or attach a separate listing.*

**Partner**

Member Name/Nova Scotia Partner, if applicable:	
Address:	
	Phone (work):
Phone (home):	Email:

**Partner**

Member Name/Nova Scotia Partner, if applicable:	
Address:	
	Phone (work):
Phone (home):	Email:

**Partner**

Member Name/Nova Scotia Professional Corporation, if applicable:	
Address:	
	Phone (work):
Phone (home):	Email:

**Partner**

Member Name/Nova Scotia Professional Corporation, if applicable:	
Address:	
	Phone (work):
Phone (home):	Email:

Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:	
	Phone (work):
Phone (home):	Email:

Partner

Member Name/Nova Scotia Professional Corporation, if applicable:

Address:	
	Phone (work):
Phone (home):	Email:

**Firm name**

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

\_\_\_\_\_

**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 LLP

Merger of one or more practices to form an LLP

Initial registration of an LLP

*(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):*

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

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\*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

## Undertakings

1. The limited liability partnership's name is suffixed by the phrase "Limited Liability Partnership" or its abbreviation "LLP".
2. We will provide the Registration Committee with a copy of the certificate of registration or such other proof of registration as the Registration Committee may require, within twenty-one days of the LLP being registered with the Registry of Joint Stock Companies.
3. The LLP undertakes to remove any protected designation from the organization's name and to cease using any protected designation the description of the organization immediately upon the revocation of the registration.
4. Each Nova Scotia partner or Nova Scotia professional corporation of an LLP must obtain and maintain liability insurance that:
  - a. includes the LLP as a named insured;
  - b. provides minimum coverage in respect of professional liability claims in the amount of \$1,500,000 if the partner practices in an LLP in which three

- (3) or fewer members are engaged or \$2,000,000 if the partner practices in an LLP in which four (4) or more members are engaged; and
  - c. provides that the minimum coverage of any policy required by this By-law be available in respect of all claims made six (6) years following the coverage period stipulated in the policy.
5. The LLP will inform CPA-NS in writing within 10 days of:
- a. any changes in the LLP's partners
  - b. if the LLP or any of its partners are removed from the Registry of Joint Stock Companies
  - c. if it does not meet the insurance requirements
  - d. if it appoints a replacement or substitute representative

**Declaration**

The following declaration must be sworn by each partner who is a partner of the LLP:

I Declare that:

- 1. I am a partner or professional corporation or both in the LLP and a member and or registered professional corporation in good standing.
- 2. The information provided in this application and the copies of documents provided with this application are true and complete.
- 3. I agree to the undertakings of this application.
- 4. I 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/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

\_\_\_\_\_  
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

\_\_\_\_\_  
Member/Partner Signature

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

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

\_\_\_\_\_  
Member/Partner Name

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

\_\_\_\_\_  
Member/Partner Signature

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

**(Additional names can be added as necessary)**

Payment Information

Payment of \$287.50 enclosed:

VISA

MasterCard

Cheque (make cheques payable to CPA Nova Scotia)

Card Number: \_\_\_\_\_

Expiry Date: \_\_\_\_ / \_\_\_\_

V-Code: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Cardholder Signature: \_\_\_\_\_

For Office Use Only

REGISTRATION COMMITTEE:

APPROVED

Date:

NOT APPROVED

Database Updated: yes  no

Initials:

Date: