

Application for Registration as a Firm Sole Proprietorship

This application is for members seeking to register a new firm as a sole proprietorship under CPA Nova Scotia By-laws.

Instructions

1. You may obtain a pre-approval for a sole proprietorship's firm name from CPA Nova Scotia. The Registry of Joint Stock Companies will require pre-approval from CPA Nova Scotia for all sole proprietorship names that contain Chartered Professional Accountant or CPA. Requests for firm name pre-approval will be processed by submitting a **Pre-Approval for Partnership or Sole Proprietorship Names form**.
2. A Member 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 Sole Proprietor and Declaration together with the applicable fees of \$100, plus HST (\$115), 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](#).

* **Incomplete applications will not be considered.**
3. The sole proprietor will serve as the firm representative. The firm representative will be the contact for CPA Nova Scotia, 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 Lori McGuire at registrations@cpans.ca.

Information

A sole proprietor intending to practice public accounting (audits and reviews) will require 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 sole proprietor and practice name requirements for firms. The firm name must be consistent with the [Registered Firm Name Policy](#).

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

Application for Registration as a Registered Firm Sole Proprietorship Form

Applicant:
Sole Proprietor and Firm Representative

Member Name:

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:

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

Reason(s) for Application:

Formation of a new sole proprietorship

Initial registration of a sole proprietorship

(Please attach a form outlining the impact to existing registered firms, if any)

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 the CPA Nova Scotia By-laws

Declaration:

In accordance with By-laws, the sole proprietor confirms:

- (i) The firm carries on the practice of public accounting or is engaged in a regulated service or is using a protected designation in its name.
- (ii) 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.
- (iii) The proprietors of the firm are members in good standing.

Undertakings

- (i) I undertake to inform CPA Nova Scotia within ten (10) days of any change in ownership of the firm.
- (ii) I 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) I undertake to provide written notice to CPA Nova Scotia within ten (10) days of a replacement or substituted representative being appointed.
- (iv) I will maintain necessary registration under provincial legislation.
- (v) I will operate the sole proprietorship 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/Firm Representative Name

Witness Name

Member/Firm Representative Signature

Witness Signature

Payment Information

Payment of \$115.00 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: