

# Closing a trust account

Under section 15 of the Regulation respecting trust accounting by chartered professional accountants and the indemnity fund of the Ordre des comptables professionnels agréés du Québec.

## Part 1 Signatory information

Firm name

Address

Suite

City

Province

Postal code

Country

Telephone

	Signatory ①	Signatory ②	Signatory ③
First name			
Last name			
CPA Member No.	4XXXXX	4XXXXX	4XXXXX

## Part 2 Account information

Account:  general  special

Account opened in the name of<sup>1</sup>

Account opening date

Account closing date

Branch No. (transit)

Financial institution No.

Account No.

Financial institution name

Address

Suite

City

Province

Postal code

Country

Contact person

Telephone

<sup>1</sup> Under section 7 of the Regulation, a trust account can be opened in the name of the partnership or joint-stock company within which a member practices the profession, provided a member practicing therein assumes direct control over this account.

## Part 3 CPA signature<sup>2</sup>

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Signatory ①

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Signatory ②

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Signatory ③

 **Upon closing a trust account, please return this duly completed and signed form to the Order using one of the following methods:**

- ▶ By mail to:  
Professional Practice, Ordre des CPA du Québec  
5, Place Ville Marie, suite 800, Montréal (Québec) H3B 2G2
- ▶ By email to: [redditiondecomptes@cpaquebec.ca](mailto:redditiondecomptes@cpaquebec.ca)
- ▶ Information: 514 288.3256 [5014] 1 800 363.4688  
[redditiondecomptes@cpaquebec.ca](mailto:redditiondecomptes@cpaquebec.ca)

 **You must also retain a copy of the form for your records.**

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<sup>2</sup> Under section 22 of the Regulation, a single statement is sufficient for all the chartered professional accountants who have a joint trust account, provided this statement contains the names of all the chartered professional accountants who manage this account and is signed by each.