

Declaration respecting the cessation of practice

△ CPA members who cease to offer professional services to third parties must fill out this declaration. If you have sold your clientele and continue to offer services to third parties (billing of professional fees), fill out the [Declaration of information on the merger, sale of your clientele or spin-off of your firm](#).

Please save the form on your computer before completing it. Otherwise the data you enter will be lost.

Please indicate the circumstances under which you are completing this form:

Closing a firm

- You have closed your firm to retire and you will no longer offer any services to third parties.
- You have closed your firm to operate a business or to take up a position in a business, an institution, the public service or the parapublic sector.
- You have closed your firm but continue to bill for services rendered to another firm or third parties.
- You have temporarily closed your firm for a period of more than three months¹, either to pursue other professional activities or for health reasons.

Sale of clientele

- You have sold your clientele and completely ceased to practise the profession.

Withdrawal of your name from the roll of the Order

- Your name was not entered on the roll of the Order as at April 1.
- Your name was temporarily removed from the roll of the Order following a striking off the roll.
- Your name was permanently removed from the roll of the Order.
- Your permit was suspended for a period of more than 30 days.
- Your permit was revoked.

Resignation or death

- You have resigned from the roll of the Order.
- You are acting as liquidator of the estate of a deceased member of the Order.

Limitation

- You are subject to a limitation² respecting the professional services you can provide (compilation, review or audit engagements) pursuant to a decision of the Order's Disciplinary council or Board of directors.

Section 1 Transferor identification

Member No.

Member's full name

Professional situation prior to the transfer

- Self-employed member
- Shareholder
- Partner
- Consulting partner
- Consultant, external advisor
- Employee with signing authority

1. Please note that if the temporary cessation is for less than three months, you must take the necessary measures to conserve the records in order to safeguard your clients' interests.
2. Under the *Règlement sur la tenue des dossiers et des cabinets de consultation et sur la cessation d'exercice d'un membre de l'Ordre*, please note that the provisional custodian appointed in the case of a limitation may be required to keep all records permanently.

Section 2 Firm identification

Name or legal name

Quebec Enterprise Number (NEQ) (as applicable)

Start date of activities

Firm address

Place of business ①

No. Street Suite/Floor

City Province Postal code

Place of business ②

No. Street Suite/Floor

City Province Postal code

Note: If the firm has more than two places of business, please attach a list thereof to this form.

Section 3 Transferee identification

All records, particularly public accountancy records³ and corporate and personal tax returns, must be transferred.

Type of transferee

Permanent transferee Provisional custodian

Transferee ①

Member No. Member's full name

Name or legal name

Business address – Transferee ①

No. Street Suite/Floor

City Province Postal code

Telephone (work) - Ext.

3. Records relating to acts reserved to CPAs (compilation, review and audit engagements) must be physically and/or electronically assigned and transferred to a member of the CPA Order who offers services to third parties and who holds a public accountancy permit (except for compilation engagements).

Transferee ②

Member No.	Member's full name
Name or legal name	

Business address – Transferee ②

No.	Street	Suite/Floor
City	Province	Postal code
Telephone (work)	Ext.	

Note: If there are more than two transferees, please attach a list thereof to this form.

Section 4 Identification of active and inactive clients

Please attach a list of **all** your active and inactive clients for the last five years in table form, including at least the following information:

- ▶ Client name
- ▶ Full address
- ▶ Status of engagement (active or inactive)
- ▶ Type of engagement (audit, review, compilation, personal taxes, corporate taxes, etc.)
- ▶ Fiscal year-end date
- ▶ Years in which engagement performed

Client name and address	Active / inactive (A/I)	Type of engagement	Fiscal year-end (month)	Years in which engagement performed				
				20__	20__	20__	20__	20__

EXAMPLE

* Note that your client list must be password-protected and that you must send us the password separately. You can also write to us to obtain a password-protected FTP link where you can upload your documents. Lastly, you can always send us your documents by mail.

Section 5 Professional activities after the closure of your firm or removal from the roll

Public accountancy, assurance and other engagements

- Compilation engagements
- Review engagements
- Audit engagements
- Quality control
- Assurance and other engagements

Accounting and financial reporting

- International Financial Reporting Standards (IFRS)
- Accounting standards for private enterprises (ASPE)
- Accounting standards for not-for-profit organizations (ASNPO)
- Public sector accounting standards
- Electronic data processing (including bookkeeping and payroll)

Management accounting and performance management

- Comparative analysis (benchmarking)
- Feasibility analysis
- Cost and/or product and service profitability analysis/financial analysis
- Budgeting and financial forecasts
- Activity-based costing/management
- Internal control
- Costing
- Performance management and identification of performance indicators
- Operational management and administration
- Operations management
- Business plans
- Business process reengineering

Taxation and financial planning

- Personal taxation
- Corporate taxation
- Commodity taxes
- Personal financial planning
- Trusts and estates
- International taxation

Governance and strategy

- Risk management
- Change management
- Governance
- Strategic planning and management

Other professional activities

- Analysis, design and implementation of management information systems
- Internal audit
- IT auditing
- Compliance with laws and regulatory requirements
- Business start-ups and turnarounds
- Business valuations
- Financing and negotiations
- Mergers, acquisitions and sale of businesses
- Cash management
- Project management
- Insolvency
- Investigative and forensic accounting
- Due diligence

Section 6 Declaration and signature

I declare that the information provided on this form is true, that the form is completed in full and that all required documents have been attached. I understand that any false or incomplete declaration could have significant implications.

Signature (mandatory) | YYYY | | MM | | DD |
Date

Section 7 Documents to include with your request

- Copy of the permanent or temporary transfer agreement, including the transfer date
- Copy of the letter sent to your clients informing them of the change in your professional status
- List of all your active and inactive clients for the last five years in table form
- Duly completed and signed transferee declaration ([Appendix](#))

 **Please return this duly completed and signed form along with the required documents by one of the following methods:**

- ▶ By mail:
Soutien à l'exercice de la profession, Ordre des CPA du Québec
5, Place Ville Marie, bureau 800, Montréal (Québec) H3B 2G2
- ▶ By email: cessationexercice@cpa Quebec.ca

Information: 514 288.3256 [2611] 1 800 363.4688 cessationexercice@cpa Quebec.ca

Appendix - Transferee declaration

(Please complete and submit a separate declaration for each designated transferee, if applicable.)

I (first name and last name of transferee) _____

on behalf of the firm (firm name) _____

confirm acceptance of the transfer from (name of transferor) _____

having practiced under the name (firm name) _____

and declare that the active or inactive physical and/or electronic files shown on the list attached hereto have been transferred or received on date ____ YYYY ____ MM ____ DD ____ . Moreover, I understand that in the case of a permanent transfer, I must keep the physical and electronic records (active and inactive) for the period provided for in the regulation.

Signature (**mandatory**)

____ YYYY ____ MM ____ DD ____
Date