

General Information

Each calendar year, in conjunction with the Annual Membership Dues process, all Members must submit their *CPD Declaration* in the prescribed form, to the Chartered Professional Accountants of the Northwest Territories and Nunavut ("CPA NWT/NU").

Those requesting an exemption or reduction to the minimum required CPD hours as they are newly admitted, or permanently or temporarily inactive (retired or on leave for medical, parental or family reasons), must submit a request in the prescribed form (Appendix 1 for a copy of the *Membership Fee Reduction Request Form*). This request must be approved by CPA NWT/NU. For retired members, this request must only be made in the first year of retirement.

Members who indicate that they did not comply with the annual or triennial CPD requirement must also submit a *CPD Plan of Action Form* (see Appendix 2 for a copy of the form). Only one plan of action will be accepted in each three-year CPD cycle.

CPD Supporting Documentation:

Members are required to retain professional development supporting documentation (for example, a certificate of completion, the course description or outline) and records of enrolment; this documentation does not need to be submitted on an annual basis, but should be retained in the event it is requested. It is recommended that records be kept for a total of four years for possible review or audit by CPA NWT/NU. It is also recommended the Members track their CPD hours through the online membership portal throughout the year.

Due Dates

The CPD declaration must be submitted online by the Member no later than March 1st of the year following the reporting year (which follows the calendar year). Subsequent to March 1st but prior to March 31st, the application must include a late payment fee of \$100. In addition, if a request for a fee reduction or plan of action are required, they must be submitted with the declaration by March 1st or be subject to the \$100 late payment fee.

Members who fail to provide all information and produce all documents and other materials as requested by the Registrar or, in extraordinary circumstances where such documentation is not available, provide alternate proof satisfactory to the Registrar, by the March 31st deadline will be automatically suspended effective April 30th, in accordance with the bylaws. Reinstatements will be permitted prior to April 30th without being subject to a reinstatement penalty, provided the CPD declaration and non-reporting fee as set out in the bylaws is submitted. All CPD declarations submitted after March 31st will also be subject to a non-reporting fee of \$500.

Continuing Professional Development (CPD) - CPA NWT/NU

Date CPD Reporting Submitted	Fines and Penalties Imposed
January 1 and March 1	Submission in compliance, no penalties Submission non-compliant (hours deficiency), \$300 non-compliance fee due. The CPD reporting will not be processed without payment of the penalty.
March 2 - 31	Late fee of \$100, due with the late submission. The CPD reporting will not be processed without payment of the penalty.
April 1 – 30	Non-reporting fee of \$500
After April 30	Non-reporting fee of \$500 and reinstatement penalty of \$500 (as automatically suspended under the by-laws). A copy of the <i>Application for Readmission as a Member Form</i> (see Appendix 3) must also be completed and enclosed.

Required CPD Hours

The minimum amount of continuing professional development that a Member must complete, unless the Member is exempt or has approved reductions, shall be:

- 20 hours annually; and
- 120 hours in every three-year period
- 4 hour verifiable Ethics in every three-year period
- Fifty percent of the annual and triennial hours must be verifiable.

If the Member is engaged in public accounting, the mandatory verifiable CPD (10 hours) must be completed in activities directly related to the competencies needed to provide public accounting services.

Newly Admitted Members

All new members, including those that are or were members in another jurisdiction, are exempt from the continuing professional development requirements in the year in which they became a Member, provided they have completed their period of study in the same year, or the immediately preceding year, of admission to membership. However, the exemption form must be submitted to CPA NWT/NU.

For example, if a member is admitted on August 15th, 2018, the first reporting cycle for the Member would be January 1 – December 31st, 2019.

Continuing Professional Development (CPD) - CPA NWT/NU

Retired Members

Retired Members who have ceased full-time practice, full-time employment or full-time business activity, and who do not provide any Reliance Services are exempt from the continuing professional development requirements. Members must submit an exemption form in their first year of retirement only.

Retired Members Providing Reliance Services

There are continuing professional development requirements for retired Members who are providing Reliance Services. "Reliance Services" means activity undertaken by a Member where it is reasonable to believe that another party is relying on the Member's skills as a Member and includes, but is not limited, to:

- serving on the board or governing body of a public interest entity or of a reporting issuer;
- providing accounting services to the public under licence;
- providing other professional service(s) for which the Member is remunerated and the gross annual revenue from such service(s) exceeds \$25,000.

Minimum Continuing Professional Development Requirement Activity by Retired Member

Retired Members must meet the following Continuing Professional Development:

Level of Activity	Minimum Annual CPD	Minimum Verifiable CPD
Members who have ceased full time practice, employment or business activity and have aggregate gross annual revenue from such services which does not exceed \$25,000, and who do not provide reliance services	Exempt provided exemption form is completed and submitted and accepted by CPA NWT/NU	Exempt provided exemption form is completed and submitted and accepted by CPA NWT/NU
Members serving on a board or governing body (unless serving on the board or similar governing body of a public company, reporting issuer, a large or prominent organization, or in a ministerial appointment,).	Reduction provided request form is completed and submitted and accepted by CPA NWT/NU - 10 hours annually of continuing professional development and 60 hours in each three year reporting period.	At least 50 percent of these hours shall be Verifiable continuing professional development. The remaining hours may consist of Unverifiable professional development.

Continuing Professional Development (CPD) - CPA NWT/NU

<p>Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$25,000 but not \$75,000</p>	<p>Reduction provided request form is completed and submitted and accepted by CPA NWT/NU - 10 hours annually of continuing professional development and 60 hours in each three year reporting period.</p>	<p>At least 50 percent of these hours shall be Verifiable continuing professional development. The remaining hours may consist of Unverifiable professional development.</p>
<p>Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$75,000 (unless serving on the board or similar governing body of a public company, reporting issuer, in a ministerial appointment, or a large or prominent organization such as (but not limited to) a charity, foundation, association, hospital, health authority, publically funded educational institution and social service agencies.</p>	<p>No exemption or reduction - 20 hours annually of continuing professional development and 120 hours in each three year reporting period.</p>	<p>No exemption or reduction - at least 50 percent of these hours shall be Verifiable continuing professional development. The remaining hours may consist of Unverifiable professional development.</p>

Completion of the Annual Renewal Form and Membership Fee Reduction Request Form is required annually. Members will be informed in writing whether their request has been granted or not granted.

Continuing Professional Development (CPD) - CPA NWT/NU

Exemptions and Reductions for Medical, Parental or Family Leave (Temporarily Inactive)

Members who leave full-time employment for 6 months or longer for medical reasons, or for the purpose of parenting or providing full-time care to an elderly or ill family member or other extraordinary circumstances may apply for a CPD exemption if the Member's gross income from all sources (including employment insurance benefits, investments, etc.) is less than \$35,000; and:

- the Member has left employment due to personal illness or condition;
- the Member provides full-time care for a child who is six years of age or less at January 1st of the current membership year, or who is over six and suffering from a disability or illness; or
- the Member provides full-time care for an elderly or ill family member who is unable to care for themselves; or
- the Member has left employment due to other extraordinary circumstances.

Members who leave full-time employment for less than 6 months for the same reasons noted above, or whose gross income exceeds \$35,000 but does not exceed \$75,000, may apply for a CPD reduction. Provided the reduction is accepted by CPA NWT/NU, the requirements will be 50% of the regular minimum hours requirements.

Level of Activity	Minimum Annual CPD	Minimum Verifiable CPD
Members who have left full time employment in excess of 6 months of the year, and gross income from all sources is less than \$35,000	Exempt provided exemption form is completed and submitted and accepted by CPA NWT/NU	Exempt provided exemption form is completed and submitted and accepted by CPA NWT/NU
Members who have left full time employment in excess of 6 months of the year, and gross income from all sources is more than \$35,000 but less than \$75,000	Reduction provided request form is completed and submitted and accepted by CPA NWT/NU - 10 hours annually of continuing professional development and 60 hours in each three year reporting period.	No requirement for hours to be Verifiable continuing professional development, all hours may be Unverifiable professional development.
Members who have left full time employment for less than 6 months of the year, and gross income from all sources is less than \$75,000	Reduction provided request form is completed and submitted and accepted by CPA NWT/NU - 10 hours annually of continuing professional development and 60 hours in each three year reporting period.	No requirement for hours to be Verifiable continuing professional development, all hours may be Unverifiable professional development.

Temporarily inactive members who remain inactive for a period greater than 5 years are deemed to return to active status for at least one year and accordingly must complete the equivalent of the annual CPD requirements for one year (20 hours of CPD, of which at least 10 hours must be verifiable). Any verifiable CPD completed in the previous year (year 4), as well as in the subsequent year (year 6) can be accumulated and is eligible in meeting this requirement.

Members in Public Practice

If the Member is engaged in public accounting, the mandatory verifiable CPD (10 hours) must be completed in activities directly related to the competencies needed to provide public accounting services. Specifically, their continuing professional development must be spent in one of the areas of:

- Taxation
- Assurance
- Information technology
- CPA handbook or standards (including updates and refreshers)
- Other courses as approved (i.e. valuations, personal financial planning, etc.)

What Learning Qualifies as CPD

CPD is learning that develops and maintains professional competence to enable members to continue to perform their professional roles. Each Member should undertake continuing professional development relevant and appropriate to the Member's work and professional responsibilities to develop and maintain the Member's competence necessary to provide high quality service to clients, employers, and other stakeholders. To be recognized towards your CPD requirement the activity shall:

- be quantifiable, meaning that it must be specifically identifiable and be able to be expressed in terms of a specific time requirement;
- be directly related to the competencies needed to carry on the Member's employment or practice;
- be relevant to the Member's current professional needs and/or long-term career interests; and
- contain significant intellectual or practical content.
- members in public practice must ensure that a portion of their CPD activities directly relate to the competencies needed to provide public accounting services.

In cases where the Member has completed an activity not listed in the tables below, and feels the activity should be approved as either verifiable or unverifiable, the Member may contact CPA NWT/NU to request approval of the activity for the purposes of CPD reporting. Unless the activity has been approved by CPA NWT/NU, the hours will not be eligible for meeting the annual and triennial requirements.

Continuing Professional Development (CPD) - CPA NWT/NU

Verifiable CPD

Verifiable continuing professional development means that the learning can be objectively verified by a competent source. A list of approved verifiable CPD follows and includes any limits imposed by CPA NWT/NU on the number of hours in a particular activity during a calendar year:

Verifiable CPD Activities	Annual Hours Limits
Attendance at seminars, conferences, formal in-house training, non-credit courses, technical study groups or online or computer-based courses	No hours limit
Attendance at post-secondary credit courses and equivalent distance education courses with exams or other method of formal evaluation	No hours limit
Teaching or presenting at courses, conferences, seminars, in-house training or a continuing professional development session in an area that is relevant to a professional role, including preparation time. Limited to the first time only or those previously taught or presented provided there has been significant content change.	25 hours per year
Authoring or critiquing: a technical seminar, article, paper, book, or course that is delivered or published by a third party (for the first time only or given significant content change).	25 hours per year
Conducting research in areas that expand the member's professional knowledge and results in presentations, published reports, articles, a paper, book, or other similar publication.	25 hours per year
Tutoring and/or marking assignments; for post-secondary courses or equivalent distance education courses (for the first time only or given significant content change), if the completion may be verified by a third party. If third party verification is not available, the hours may be claimed as non-verifiable, as set out below.	15 hours per year
Undertaking responsibilities in a volunteer capacity, such as participation on a board of directors or invigilation, to the extent the contribution can be verified	15 hours per year
Mentorship of a CPA student through the approved CPA mentorship program	5 hours per year
Major involvement in special projects, provided the Member assumes a direct leadership role.	20 hours per year, unless pre-approved
Public practice peer review	5 hours per year

Unverifiable CPD

Unverifiable continuing professional development means independent and informal learning activities that cannot be verified objectively. A list of approved unverifiable CPD activities follows and includes any limits imposed by CPA NWT/NU on the number of hours in a particular activity during a calendar year:

Unverifiable CPD Activities	Annual Hours Limits
Self study that does not involve an examination or other objective certification of completion, such as conference reference material or self-study by electronic media or device; Casual reading of professional journals or magazines that is not part of research for a specific application in a professional role.	No hours limit
Attendance at post-secondary credit courses and equivalent distance education courses without exams or other method of formal evaluation.	No hours limit
Tutoring and/or marking assignments; for post-secondary courses or equivalent distance education courses (for the first time only or given significant content change).	30 hours per year.
Mentorship of a CPA student through the approved CPA mentorship program	No hours limit
Major change in job responsibilities eg. Working in a different industry, a new employer, or change in department.	20 hours per year
On-the-job training for new software, systems, procedures or techniques for application in a professional role;	20 hours per year

Tracking and Reporting CPD

Each year, in conjunction with the annual membership renewal process, Members must submit a CPD declaration online, declaring whether they met the CPD requirement, did not meet the requirement or are exempt from the requirement. Reporting will be completed in the manner set out by the Body, and will require the Member to report electronically. Members are required to retain professional development supporting documentation (for example, a certificate of completion, the course description or outline) and records of enrolment. It is recommended that records be kept for a total of four years for possible review or audit by CPA NWT/NU.

Verifiable CPD documentation should:

- Describe the learning activity;
- Identify the provider of the activity, where applicable;
- Connect the member to the activity;
- Identify when the activity took place; and
- Provide a basis for concluding that the number of reported hours is reasonable.

Continuing Professional Development (CPD) - CPA NWT/NU

On an annual basis CPA NWT/NU will select Members to be audited for compliance with the CPD requirements. Failure to respond to audit requests may result in membership suspension. In order to apply for reinstatement, the applicable reinstatement fee and compliance declaration attesting to having completed the required amount of CPD must be provided to CPA NWT/NU.

Failure to Comply with the CPD Requirement

If members fail to meet the CPD requirement in a particular year, the member will be subject to a non-compliance fee of \$300 and a plan of action form or an exemption request in the prescribed form must be filed within 60 days of the CPD deficiency being declared by the member. Only one plan of action will be accepted in each three-year CPD cycle.

The plan of action shall indicate that the member agrees to complete additional CPD in the proceeding year to reduce any deficiency from the minimum verifiable and unverifiable CPD requirement for the reporting period. The plan of action shall describe how the member intends to achieve this in an appropriate level of detail so that the plan may be evaluated by the CPA NWT/NU Board. The plan of action must be accepted by CPA NWT/NU and members agree to notify CPA NWT/NU once the required CPD has been completed.

Failure to submit the plan of action form within 60 days or complete the approved plan of action within the proceeding CPD declaration year, will result in membership suspension. In order to apply for reinstatement, the applicable reinstatement fee and compliance declaration attesting to having completed the required amount of CPD must be provided to CPA NWT/NU. CPA NWT/NU bylaws regarding reinstatement also apply.

Members who did not comply and had to submit a plan of action will be subject to an automatic audit in the following year.

Appeals

Members may appeal the assessment of credits to the CPD Committee in writing provided that:

1. The member has received less than 120 credit hours in the current three year period.
2. The appeal is submitted within 30 days of the assessment mailing date.
3. The reasons and supporting documentation accompany the appeal.

No appeal will be accepted after the 30 day deadline, and no appeal or change can be accepted for prior period assessments.

Appendix 1

Membership Fee Reduction Request Form

Member Name _____

Street address _____

City _____ Province _____

Postal Code _____ Country _____

Email _____ Phone _____

You may be eligible for a fee reduction if you do not anticipate being gainfully employed for the April 1 to March 31 membership year, such that active earnings from **all types** of employment or business will **not exceed \$25,000**.

Active earnings includes

- both accounting and non-accounting related income
- earnings from employment, business, professional corporations and directors fees

Active earnings excludes

- employment insurance (EI) benefits
- long term disability benefits
- investment or pension income

Reductions are applied solely to membership fees. Members are still required to pay all other CPANWT/NU fees, including Professional Corporation, professional accounting firm and other fees that relate to their circumstances and activities. Members are further required to contact CPA NWT/NU should their financial circumstances change, such that they exceed active earnings criteria at any time during the membership year. Fee reductions that may be applied for are as follows:

- **Partial Waiver (75% reduction)** – A member who is not gainfully employed, such that active earnings from all types of employment or business does not exceed \$25,000, will be eligible for a 75% reduction of membership fees.
- **Full Waiver (100% reduction)** – A member who is permanently withdrawn from gainful employment, such that active earnings from all types of employment or business are nil, will be eligible for a 100% reduction of membership fees.

MEMBER DECLARATION – Mark (X) only in ONE box below

Partial Waiver of Fees (75%) – I declare that I am not gainfully employed such that active earnings from **all types** of employment or business will not exceed \$25,000 for the upcoming membership year (April 1 to March 31). I will let the CPA NWT/NU office know immediately if my situation changes.

Full Waiver of Fees (100%) – I declare that I am permanently withdrawn from gainful employment such that active earnings from **all types** of employment or business are nil for the upcoming membership year (April 1 to March 31). I will let the CPA NWT/NU office know immediately if my situation changes.

Member Signature

Date

SUBMIT to CPA Yellowknife office

CPA NWT/NU
P. O. Box 128 5016-50th Ave.
Yellowknife, NT
X1A 2N1
T. 867-873-5020 F. 867-873-4469

Email to: admin@cpa-nwt-nu.org

Appendix 2

CPD Plan of Action

CPD Plan of Action

Member name: _____

Deficiency noted in:

- Annual requirement Year: _____ Hours deficient: _____
- Three year rolling requirement Years: _____ Hours deficient: _____

Please advise how you intend to make up the hours deficiency, as well as the expected dates.

Planned Activity	Expected date of Completion

Comments from the review committee:

- Approved Changes required

Appendix 3

Application for Readmission as a Member Form



APPLICATION FOR READMISSION AS A MEMBER

To apply for readmission because of resignation, suspension or cancellation from membership, complete and return this form, along with any required attachments, to the, Chartered Professional Accountants of Northwest Territories and Nunavut (CPANWT/NU). Applicants who are currently members of another provincial body should complete an Application for Membership by Affiliation.

Once your application is received, it will be subject to review and recommendation by the Membership Committee.

Will you be self-employed in the practice of public accounting? -Yes - No If Yes, please outline the nature and scope of your business on a separate page. You must also make a separate application for a practice license.

This application is limited to membership in the CPA NWT/NU. An application for a practice licence must be made separately to the CPA NWT/NU Public Practice Committee.

1. Applicant Information

Name _____
First Middle Last
 (Legal name as it will appear on your CPA certificate and online directory. Print in upper and lower case.)

If you have been known by another name since you were last a member, please provide such name below and send proof of name change (i.e. copy of: court order or marriage certificate).

Previous Name(s) _____

Home Address _____
Street City Province/Territory/State

Country Postal Code/Zip Home or cell

Home fax no. Email

Employer _____
Name Job title

Address _____
Street

City Province/Territory/State Country Postal Code/Zip

Tel. no. _____ Fax number _____

Direct tel. no. _____ Email _____

CPA NWT/NU mailings should be sent to - Home - Employment

CPA NWT/NU Emails should be sent to: - Home - Employment

(Note: provision of email address implies permission for use by CPA NWT/NU)

It is a member's responsibility to keep their contact information up-to-date with CPA NWT/NU. By providing CPA NWT/NU with your email address, you agree to receiving communications from CPA NWT/NU by email.

2. Fees

The following fees must be included with this application:

- Non-refundable application fee of \$500.00, plus applicable taxes.
- Any dues, fees, costs or other amounts due to the CPA NWT/NU at your date of resignation, suspension or cancellation that remain unpaid, plus applicable taxes.
- Full dues for the intervening years since dues were last paid, up to a maximum of 5 years.
- Member dues for the current fiscal year must be paid at the time of submission of this application form. Please contact the CPA NWT/NU for the correct amount that should accompany this application.

3. Professional Designations

Have you been a member of any other professional accounting body since your resignation, suspension or membership cancellation? If so, please identify the accounting body(ies) and the dates of membership.

_____	From _____	To _____
_____	From _____	To _____
_____	From _____	To _____

4. Continuing Professional Development (CPD)

Every applicant is expected to have completed or to complete CPD. The amount of CPD required will be the amount normally required to be completed, up to a maximum of three years. What, if any, professional development courses or activities have you completed since you last reported your CPD to CPA NWT/NU (or legacy body (both verifiable and unverifiable activities)? Attach a separate page if necessary.

Description of Course or Activity	Provider (CPA NWT/NU, CPA Canada or...)	Date	Hours

5. References

List below two current Canadian Chartered Professional Accountants who may be contacted to provide reference information. These CPAs may not be related to you.

_____	_____	Member of CPA _____
Name (please print legibly)	Address	province/territory/Bermuda

Work Tel: _____ Home Tel: _____
 email: _____

_____	_____	Member of CPA _____
Name (please print legibly)	Address	province/territory/Bermuda

Work Tel: _____ Home Tel: _____
 email: _____

6. Character and Reputation

1. Have you ever pleaded guilty or been convicted of a criminal offense in any jurisdiction?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
2. Do you have any charges outstanding under the criminal law in any jurisdiction?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3. Have you ever been found guilty, or pleaded guilty, of a violation of the provisions of any securities legislation in any jurisdiction, or entered into a settlement agreement with respect to such matters?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4. Have you ever been found guilty, or pleaded guilty, of a violation of the provisions of any tax legislation in any jurisdiction, or entered into a settlement agreement with respect to such matters?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5. Has a finding or determination ever been made by CPA Canada, a committee of CPA NWT/NU, a legacy body, a provincial CPA body or provincial legacy body that you are incompetent or unfit to practice, committed professional misconduct, engaged in conduct unbecoming a member, or contravened the Act, bylaws or Rules of Professional Conduct or corresponding legislation, bylaws or rules?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6. Have you ever been found guilty, or pleaded guilty, of a failure to comply with the requirements of another professional regulatory body in any jurisdiction in relation to a disciplinary or similar process, or entered into a settlement agreement with respect to such matters, or resigned from membership in or voluntarily deregistered from that professional regulatory body in order to resolve a disciplinary matter?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7. Have you ever been found guilty, or pleaded guilty, of a failure to comply with the requirements of another regulatory body in any jurisdiction where the matter involves acting in a professional capacity, relates to professional skills or involves circumstances where there was reliance on membership in or association with any provincial CPA body, or entered into a settlement agreement with that other regulatory body with respect to such matters?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
8. Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvent debtors?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
9. Has your student enrolment ever been cancelled involuntarily and subsequently re-enrolled?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

If the answer is "Yes" to any of the questions below, explain in detail on a separate sheet.

Declaration

I, the above-named applicant,

- Authorize the CPA NWT/NU to obtain from my current and previous, if any, professional accounting body, such information concerning my education, training, experience, discipline and membership status as may be required to determine my eligibility for readmission to CPA NWT/NU
- Attest that my conduct since my resignation, suspension or cancellation as an CPA NWT/NU member, has, in all respects, been in full accordance with that required of a member under the Chartered Professional Accountants Act, CPA NWT/NU Bylaws, CPA NWT/NU Bylaw Regulations, and Code of Professional Conduct
- Attest that during my resignation, suspension or cancellation I did not use the designation "Chartered Professional Accountant" or "Chartered Accountant" or "CA"; or "CPA, CA", or "Certified General Accountant" or "CGA", or "CPA, CGA", or "Certified Management Accountant" or "CMA" or "CPA, CMA"
- Attest that I do not and will not perform any services requiring a public practice license until such time as I am a member of CPA NWT/NU and granted the requisite public practice license to do so.
- Undertake that, if I am readmitted as a CPA WNT/NU member, I will comply with the Chartered Professional Accountants Act, CPA NWT/NU Bylaws, CPA NWT/NU Bylaw Regulations, and CPA NWT/NU Code of Professional Conduct
- Attest the information in this application is correct to the best of my knowledge; and
- Understand that my CPA NWT/NU membership may be cancelled if any of the information in this application, and any documents that form a part of this application, is determined to be false or misleading

Date _____
mm / dd / yyyy

Applicant's original signature

Membership Certificate

Membership certificates are the property of CPA NWT/NU and must be returned upon termination of membership. If you have not already returned your certificate, please include it with your application for readmission. If you are unable to locate your certificate, please read the following and sign below.

DECLARATION

- I Acknowledge** that, pursuant to the CPA NWT/NU Bylaws my membership certificate is the property of CPA NWT/NU; and
- I Declare** that my membership certificate has been destroyed or that its location is unknown to me; and
- I Undertake** to forward my membership certificate forthwith to CPA NWT/NU if it is ever recovered.

Date _____
mm / dd / yyyy

Applicant's original signature

Payment of fees made by: (select one) <input type="checkbox"/> MasterCard <input type="checkbox"/> VISA <input type="checkbox"/> Cheque	Amount Enclosed/Authorized: \$
Signature	Date
Card Number	Expiry Date