

Name	Member Number
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Schedule A – Declaration for CPD Exemption

Complete this questionnaire to confirm your eligibility for exemption from the CPD requirements

Section 1 – Members in Retirement

		Y/N	
(a)	On December 31, 2010, is the sum of your age and years as a CA equal to 80 or greater?		If yes, proceed to question (b) If no, you do not qualify for the retirement exemption.
(b)	In 2010, did you engage in the "Practice of Public Accounting", as defined in the Institute's Bylaws?		If no, proceed to question (c) If yes, you do not qualify for the retirement exemption.
(c)	In 2010, did you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct?		If no, proceed to question (d) If yes, you do not qualify for the retirement exemption.
(d)	Was your Gross Annual Earnings* for 2010 less than or equal to \$27,100?		If yes, please read the declaration below and sign to indicate that you agree with the statement. Attach this Schedule to your 2010 CPD report. If no, you do not qualify for the retirement exemption.

I confirm that I am eligible for exemption from the CPD requirements on the basis that I am in retirement and meet all the exemption criteria. I will notify the Institute when I cease to meet the exemption criteria, as I understand that I will have a CPD obligation in that year.

Signature

Date

Section 2 – Members Out of the Workforce Caring for Dependent(s)

		Y/N	
(a)	Were you out of the workforce caring for dependent(s) in 2010?		If yes, proceed to question (b) If no, you do not qualify for the caring for dependent(s) exemption
(b)	Is dependent greater than 16 years of age?		If yes, please indicate relationship to member and why care is required and then proceed to question (c): _____ If no, proceed to question (c)
(c)	In 2010, did you engage in the "Practice of Public Accounting", as defined in the Institute's Bylaws?		If no, proceed to question (d) If yes, you do not qualify for the caring for dependent(s) exemption
(d)	In 2010, did you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct?		If no, proceed to question (e) If yes, you do not qualify for the caring for dependent(s) exemption
(e)	Was your Gross Annual Earnings * for 2010 less than or equal to \$27,100?		If yes, please read the declaration below and sign to indicate that you agree with the statement. Attach this Schedule to your 2010 CPD report. If no, you do not qualify for the caring for dependent(s) exemption

I confirm that I am eligible for exemption from the CPD requirements on the basis that I am out of the workforce caring for dependent(s) and meet all the exemption criteria. If I continue to qualify for this exemption in future years, I understand that I must file a CPD report annually.

Signature

Date

**Gross Annual Earnings" includes:

- (a) Gross income from all employment and director's fees (other than director's fees from public companies or reporting issuers), AND
- (b) Gross revenues related to "Professional Activities" from self-employment sources, irrespective of the business structure used (sole-proprietorship, corporations, etc.).

"Professional Activities", for CPD purposes, are activities that benefit from the expertise of a Chartered Accountant, and include, without being limited to: services related to analysis, advice, interpretation, consultation, planning and representation in the areas of accounting, financial reporting, finance, taxation, business management, business advisory services, information technology, investigative and forensic accounting, insolvency, performance measurement and reporting, valuations, strategy and risk management, governance, management decision-making, and investment; and areas in which the Institute offers or recognizes a specialist certification or license.

Members who qualify for exemption are encouraged to maintain their professional development and may voluntarily report their activities to the Institute.