All members of the Ordre des comptables professionnels agréés du Québec (the “Order”) must maintain an insurance policy to cover any liability they may incur due to errors or negligence that may occur in the course of the practice of the profession. To do so, members must complete this declaration and participate in the Order’s group professional liability insurance plan (the “group insurance plan”) put in place by the Order. The Order makes the contract available while the insurer issues an insurance certificate to individual insured members.

Please complete all sections of this application form that apply to you.

Section A - IDENTIFICATION

<table>
<thead>
<tr>
<th>CPA Order Member Number:</th>
<th>4</th>
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<th>CPA, CA ☑</th>
<th>CPA, CGA ☑</th>
<th>CPA, CMA ☑</th>
<th>CPA ☑</th>
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<tr>
<td>Member Name:</td>
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<td>Preferred Mailing Address:</td>
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<td>Mailing Address (line 2):</td>
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<td>City, Province, Country:</td>
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<td>Personal/Residential Address, if different from above:</td>
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<td>City, Province, Country:</td>
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<td>E-mail Address:</td>
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<td>Name of Firm/Employer, if applicable:</td>
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<td>Start date at this employment (MM/DD/YYYY):</td>
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<td>Please indicate your correspondence preference:</td>
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<td>Language of correspondence:</td>
<td>English ☑</td>
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<td>French ☑</td>
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<tr>
<td>Method of correspondence:</td>
<td>E-mail ☑</td>
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<td>Mail ☑</td>
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Section B - SELF ASSESSMENT OF YOUR PROFESSIONAL SITUATION

Please select the category of insureds that best describes your situation and pay the corresponding premium in Section C:

1. I am a member of the Order and I work for a CPA Firm or another entity that has requested and been granted by the Order an exemption from the group insurance plan as defined in the Règlement sur l’assurance de la responsabilité professionnelle des membres de l’Ordre des comptables professionnels agréés du Québec. Specifically:
   a) I am a partner or employee ☑
   b) I am a retired partner and/or work on contractual or per diem basis ☐

2. I am a member of the Order and I work for a CPA Firm or another entity that has requested and been granted an exemption by the Order; in addition:
   a) with or without remuneration, I offer to third parties, within a non-exempt firm or on my own account, professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act. Refer to Category 6 and 11 for amount of premium due. Please provide here the name under which professional services are rendered: ☐
   b) I practise my profession for or on behalf of any employer other than one who provides to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act. Your premium is $60 plus tax. Please provide here the name of your employer: ☐
3. I am a member of the Order and I practise my profession for the Auditor General of Québec or of Canada or as an employee of the Government of Québec, the Government of Canada, or an organization to which of one of the aforementioned governments, the Parliament of Canada or the Québec National Assembly appoints the majority of members, or the corporate funds of which fall within the scope of either government.

4. I am a member of the Order and I practise my profession for an employee of a municipality, a mandatory body of a municipality or a supramunicipal body as defined by the Act Respecting the Pension Plan of Elected Municipal Officers (R.S.Q., c. R-9.3).

5. I am a member of the Order and I practise my profession for or on behalf of any employer other than one who provides to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act (for example, I work in a private enterprise).

6. I am a member of the Order, and may or may not belong to category 2, 3, 4, or 5 above, and, with or without remuneration, I, within a firm, on my account, or as partner, a shareholder, a consultant, or on contractual basis, offer to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, the approximate value of which is less than $10,000, excluding any activities in the capacity of a director or a member of the audit committee of a corporation.

7. I am a member of the Order and I certify that under no circumstances do I practise the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, either on an ex gratia basis or for gain.

8. I have the status of retired member with the Order OR I will be requesting from the Order the status of retired member without income* or retired member with income** effective April 1 of the current year.

   *A retired member without income is a member who is at least 55 years of age as at March 31 of the current year, who does not earn any income from any professional activities, and who has been a member of the Order for at least ten years.

   **A retired member with income is a member who is at least 55 years of age as at March 31 of the current year, whose annual income from employment, practice of the profession or operation of an enterprise is less than $25,000, and who has been a member of the Order for at least ten years.

Please select below the particulars that best describe your professional activities.

   a) no professional activities, with or without remuneration

   b) revenues less than $10,000 derived from employment in or operation of an enterprise, within the meaning of the Civil Code of Québec

   c) with or without remuneration, I offer to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, the approximate value of which is less than $10,000, excluding any activities in the capacity of a director or a member of the audit committee of a corporation

   d) revenues from $10,000 to $24,999 derived from employment in or operation of an enterprise, within the meaning of the Civil Code of Québec

   e) with or without remuneration, I offer to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, the approximate annual value of which is $10,000 to $24,999, excluding any activities in the capacity of a director or a member of the audit committee of a corporation

9. I am a retired life member as recognized by the Order and I certify that I have no professional activities, with or without remuneration, related to employment, the practice of the profession, or the operation of an enterprise within the meaning of the Civil Code of Québec.

10. I am a member of the Order and I am an employee of a firm that provides to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, and I have not been delegated with any signing authority for reports or other documents referred to in Section 4 of the Chartered Professional Accountants Act.

11. I am a member of the Order, and may or may not belong to category 2, 3, 4, 5 or 8 above, and, with or without remuneration, I, on my own account OR within a firm or other entity as a partner, an employee with signing authority, a shareholder, a consultant, or on contractual basis, offer to third parties professional services included in the practice of the profession of CPA as defined by Section 4 of the Chartered Professional Accountants Act, the approximate annual value of which is $10,000 or more, excluding any activities in the capacity of a director or a member of the audit committee of a corporation.

12. I am a member of the Order and I practise my profession in circumstances other than those described in any of the preceding categories.
Please note that if your situation changes during the course of the year, you must immediately notify the group plan administrator, ACPAI Insurance. In addition, if your self-assessment does not correspond to your situation for the applicable coverage period, the Insurers reserve their right to adjust the premium retroactively, with interest, on the basis of the category that, in fact, applies to your situation.

**Section C - DETAILS OF YOUR PROFESSIONAL LIABILITY INSURANCE PREMIUM**

<table>
<thead>
<tr>
<th>Category that corresponds to your situation:</th>
<th>8e, 11 &amp; 12</th>
<th>10</th>
<th>3 to 7</th>
<th>8a to 8d</th>
<th>1 &amp; 9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Premium:</td>
<td>$1,750.00</td>
<td>$500.00</td>
<td>$60.00</td>
<td>$30.00</td>
<td>$0</td>
</tr>
<tr>
<td>9% Tax on insurance premium*:*</td>
<td>$157.50</td>
<td>$45.00</td>
<td>$5.40</td>
<td>$2.70</td>
<td>$0</td>
</tr>
<tr>
<td>Total due:</td>
<td>$1,907.50</td>
<td>$545.00</td>
<td>$65.40</td>
<td>$32.70</td>
<td>$0</td>
</tr>
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</table>

* Even if you reside outside of Québec, the 9% tax on insurance premium is applicable due to the fact that the policyholder is the *Ordre des comptables professionnels agréés du Québec* and its office is located in Québec.

Your cheque or money order dated March 15, 2017 must be made payable to ACPAI Insurance and be received no later than March 15, 2017 at the following address:

ACPAI Insurance  
7100 Jean-Talon East, Suite 210, Montreal, QC H1M 3S3

Your application form can be mailed to the address above or e-mailed to regimecollectif@acpai.ca or completed directly on-line at www.acpai.ca. Please notify ACPAI Insurance in writing of any changes in your status or contact information taking effect after April 1, 2017.

Payment may also be made by VISA or MasterCard on-line when you submit your self-assessment form at www.acpai.ca or by phone at 1 800 267-4734 or 514 593.2354. After the March 15 deadline, the only mode of payment acceptable is by credit card.

**Section D - SUPPLEMENTAL INFORMATION**

**Directors and Officers Liability Extension**

If you belong to category 8e, 11 or 12, an extension of coverage may be available to include liability where you act as a Director or Officer of a non-profit association or corporation without share capital, constituted for some types of charitable, sporting, professional social and like objectives. If you wish to apply for this limited coverage, please indicate:

<table>
<thead>
<tr>
<th>Organization’s Name</th>
<th>Organization’s Objective</th>
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**Other Countries (applicable to category 2, 6, 8e, 11, or 12)**

Do you render services outside of Canada? Yes ☐ No ☐

If yes, please indicate country and amount of gross revenues ________________________________

Please note that the information requested regarding services performed outside of Canada is being sought for statistical purposes only. Whether coverage is available for those professional activities is governed by the policy wording.

**Addendum**

Please provide any additional information pertaining to your professional status.

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Form QCCI-SA E & OE Jan.2017 rev  
Page 3 of 4
Section E - OTHER DECLARATIONS CONCERNING PROFESSIONAL LIABILITY INSURANCE

Claims Information
At the date of this application does the applicant have any knowledge of any prior incident, act, error or omission, or of any claim made or pending which could be a basis for claim under the group insurance plan?

| Yes ☑ | a. New Incident: You must provide details in writing to ACPAI Insurance. |
| O     | b. Previously reported. You must keep your insurer up to date with any developments of which you may be aware. |
| No O  |

Disclosure of Information
In accordance with the Regulation under which the primary insurance for the group plan has been negotiated, ACPAI Insurance will be providing the Order with any necessary information requested by the Order to administer the group insurance plan.

Declaration and Signature
For all members:
I hereby declare that the above statements and particulars are true and that I have not suppressed or mis-stated any material facts.

For members belonging to Categories 2 to 12:
I agree that this Application shall be the basis of the contract with the Insurers. I understand that any false representation or incomplete statement could have adverse consequences.

Please note that the group plan does not provide any coverage for claims arising out of professional services rendered to, for, or on behalf of a CPA Firm or another entity that has requested and been granted by the Order an exemption from the group insurance plan.

Completion of this application form does not bind the Insurers to provide this insurance until full payment is received. The information in this application forms an integral part of your certificate.

Name of Signatory ______________________________________ Signature_____________________________________   Date ____________

Place____________________________________________________________________

For a list of what is and what is not covered under the group insurance plan, please consult the policy wording at www.acpai.ca.

This self assessment form duly completed is also your invoice for the amount of premium payable, if any. Therefore, you will not receive any other invoice.

Excess Limits and Additional Coverages
If you offer to third parties professional services included in the practice of the profession of CPA and you provide your services through a corporation or a limited liability partnership, you must also purchase an excess policy in order to satisfy the Regulation respecting the practice of the chartered professional accountancy profession within a partnership or a joint-stock company. If you had an excess policy through ACPAI Insurance for the year 2016-2017, your renewal notice will be mailed to you separately, if not already done.

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1 Please note that preparation of personal tax returns, bookkeeping, and trusteeship in bankruptcy are included in the definition of the practice of the CPA profession.