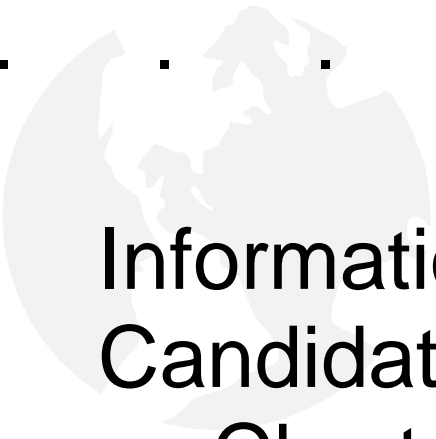


2010 CARE  
Chartered Accountancy  
Reciprocity Examination

The Institutes of Chartered Accountants in Canada



Information for Membership  
Candidates Seeking to Qualify  
as Chartered Accountants



## **Preface**

The information in this booklet is designed to assist membership candidates in preparing for and writing the Canadian Chartered Accountancy Reciprocity Examination (CARE).

New in 2010, the CARE no longer tests significant differences between accounting and auditing standards and is now a one day examination in a new format. Please carefully read this information brochure to familiarize yourself with the new content and format.



# Contents

1. The Objectives of the CARE
2. Eligibility to Write the CARE
3. The Format and Structure of the CARE
4. The Scope and Content of the CARE
5. Preparing for the CARE
6. Applying to Take the CARE
7. Communicating Results to Membership Candidates

## Appendices

- A. Useful Reference Materials
- B. Knowledge Reference List
- C. Provincial and Territorial Institutes



# 1. The Objectives of the CARE

The CARE is the means by which the provincial and territorial CA institutes measure the requisite professional competence, in a Canadian context, of members of accounting bodies outside Canada that were assessed by the International Qualifications Appraisal Board as having education, examination and experience requirements substantially equivalent to the high standards of the Canadian CA qualification program.

The CARE examines membership candidates on their knowledge of Canadian taxation, Canadian business law, and the Canadian CA profession's rules of professional conduct.

The philosophy underlying the provincial and territorial CA institutes' qualification processes is summarized as follows:

- (i) the public interest must be protected and the integrity of the CA designation must be maintained by ensuring that members of accounting bodies outside Canada who apply for the CA designation in one of the provincial and territorial CA institutes in Canada embody the high standards of education, technical competence and professionalism associated with CAs in Canada;
- (ii) while the requirements to be completed by all those accepted by the provincial and territorial CA institutes in Canada as membership candidates must be uniform, at the same time they must fully take into account the diverse academic and practical experience backgrounds of members of accounting bodies outside Canada; and
- (iii) the qualification processes and the regulations on which they are based must be administered equitably.

## **2. Eligibility to Write the CARE**

To become a Chartered Accountant in Canada, a member in good standing of an accounting body outside Canada that has signed a Mutual Recognition Agreement (MRA) with the CICA and the provincial and territorial CA institutes must apply to their provincial or territorial CA institute in Canada to become a membership candidate and must fulfil the Chartered Accountancy Reciprocity Examination (CARE) and practical experience requirements prescribed by the institute's Council of that province or territory.

Only membership candidates are eligible to sit the CARE.

### 3. The Format and Structure of the CARE

The Examinations Committee has the responsibility to:

- Set the CARE in accordance with the general guidelines included in this booklet and other directions;
- Mark the membership candidates' responses and recommend to the provincial and territorial CA institutes the successful or unsuccessful standing that should be given to each membership candidate; and
- Report annually on the CARE to the provincial and territorial CA institutes in Canada.

The CARE is offered annually in late October and tests knowledge, comprehension and limited application of knowledge but does not directly test higher-order skills.

The CARE features 100 multiple-choice questions that are arranged by competency areas. It is a computer-scored examination.

The CARE is a closed book examination, in that membership candidates are not permitted to bring any reference materials with them into the examination writing centre.

The CARE is a non-disclosed examination, in that the examination booklets are collected at the writing centres and the examination questions and solutions are not published.

The structure of the examination is as follows:

<b>Competency Area</b>	<b>Mark Allocated</b>	<b>Time Allocated</b>
Canadian taxation	45-55	108-132 m
Canadian business Law	18-22	43-53 m
Rules of professional conduct	27-33	65-79 m
<b>Total</b>	<b>100</b>	<b>240 m</b>

The CARE passing standard is determined on the examination as a whole.

## 4. The Scope and Content of the CARE

The scope and content of the CARE are as follows:

### Taxation

Federal Taxation Legislation enacted as at **March 31, 2010**

- You are responsible for federal taxation legislation, the *Federal Income Tax Act*, including the *Income Tax Application Rules (ITARs)* and *Regulations*, and the *Excise Tax Act*, enacted as at **March 31, 2010**.

### Business Law

- Fundamental principles of Canadian business law including the law of torts, contract law and laws relating to business organizations and related topics (corporation, partnership, sole proprietorship, agency, bailment, etc.) as at **March 31, 2010**.

### Rules of Professional Conduct

- The CA profession's Canadian rules of professional conduct and council (or equivalent) interpretations and guidelines found in the provincial or territorial CA institute's Members' Handbook as at **March 31, 2010**.

You are not responsible for provincial tax legislation or tax law applicable only to specific industries.

Please refer to Appendix B for a detailed **Knowledge Reference List** by competency area.

## 5. Preparing for the CARE

A CARE Preparation Program (in English) is held in Toronto in August, and in Vancouver in September, each year. The Toronto offering is a three-day in-class program aimed at reviewing Canadian taxation (**REVISED to 2 ½ days**) and Canadian business law (½ day). Participants will be given a practice multiple-choice-question examination with commented solutions as a take-home exercise.

Candidates who wish to have more information about the CARE Preparation Program should contact either:

- The Institute of Chartered Accountants of Ontario  
Telephone: (416) 962-1841 or 1-800-387-0735;  
[www.icao.on.ca](http://www.icao.on.ca); or
- The Institute of Chartered Accountants of British Columbia  
Telephone: (604) 681-3264 or 1-800-663-2677  
<http://www.ica.bc.ca>.

Membership candidates who cannot attend the CARE Preparation Program in person may order the materials-only version of the preparation program, which includes the practice multiple-choice-question examination with commented solutions.

The fee for the CARE Preparation Program does not include the fee for the CARE, and is payable to the Institute offering the course.

The 2010 CARE Preparation Program fee for each version of the program is set as follows:

In-class program: CA\$630 (plus applicable taxes)

Materials only: CA\$490 (plus applicable taxes)

Cost of shipping outside of Canada is billed separately in addition to the above cost.

A list of reference materials that membership candidates might find useful in their preparation for the CARE is provided in the Appendices and on the Institute's website. Please note that this list is not intended to be all-inclusive.

The CARE is a non-disclosed examination. Copies of questions and solutions are not publicized; only the practice examination is publicly available.

Past examinations (2006 to 2009) with approaches to solutions are available on the ICAO website ([www.icao.on.ca](http://www.icao.on.ca)) under Admissions, Membership Candidacy, CA Reciprocity Examination. **These examination approaches and format are however not indicative of the current examination approaches and format and have not been updated to reflect changes in professional standards and legislation.**

## 6. Applying to Take the CARE

An application form for the CARE is available on the website of each of provincial and territorial CA institutes in Canada. The fee for the CARE is payable to the provincial or territorial CA institute at the time the application form is submitted. Eligible membership candidates should contact their provincial or territorial CA institute to confirm the date of the CARE and the locations of the examination centres.

The fee to take the CARE is \$425 (plus applicable taxes) for 2010, and is **not** included in the CARE Preparation Program fee.

The CARE is scheduled for Monday October 25, from 9:00 a.m. to 1:00 p.m.

## **7. Communicating Results to Membership Candidates**

Within seven to eight weeks of writing the CARE, the results are communicated to a membership candidate by the provincial or territorial CA institute with which the membership candidate is registered,

The results are reported as a successful or an unsuccessful attempt. No alpha or numerical grades are reported.

The examination answer papers, once submitted, are the property of the provincial or territorial CA institute; they are retained by that institute for a period of 60 days from the date of the release of the results and are then destroyed.

Membership candidates whose attempt was unsuccessful may request a mechanical check of their computer score sheet; no other petitions will be accepted. The fee for a mechanical check is \$60 (plus applicable taxes).

The CARE results are scheduled to be released on December 10, 2010 at 10:00 a.m. local time.

## Appendix A – Useful Reference Materials

The following is a list of textbooks and other materials useful in preparing for the CARE. The list is not intended to be all-inclusive. Membership Candidates should **make sure** that the textbooks and other materials are **current**.

### Taxation

#### ***Income Tax Act, Income Tax Application Rules, and Income Tax Regulations***

#### **Interpretation Bulletins**

#### **Taxation textbooks:**

- Beam, Laiken, Barnett – *Introduction to Federal Income Taxation in Canada*, CCH.
- Buckwold, Kitunen – *Canadian Income Taxation, Planning and Decision Making*, McGraw-Hill Ryerson.
- Byrd, Chen – *Canadian Tax Principles*, CICA/Knotia.

### Business Law

#### **Business law textbooks:**

- Smyth, Soberman, Easson & Mcgill – *The Law and Business Administration in Canada*, Pearson Education.
- Yates – *Legal fundamentals for Canadian Business*, Pearson Education.
- Willes, Willes – *Contemporary/Fundamentals of Canadian Business Law*, McGraw-Hill Ryerson.

### Rules of Professional Conduct

Member's Handbook of the provincial or territorial CA institute.

## Appendix B – Knowledge Reference List

### Taxation

#### 1. GENERAL CONCEPTS AND PRINCIPLES OF TAXATION:

- Structure of the *Income Tax Act* in Canada
- Reference sources – Interpretation Bulletins, Information Circulars, Advance Tax Rulings and Case Law
- Liability for tax
- Tax evasion
- Tax avoidance – General anti-avoidance rule
- Liability of directors
- Books and records
- Concept of residency, deemed resident, part-year resident
- Currency used for tax information
- Exempt entities

#### 2. COMPUTATION OF INCOME:

- Income for taxation year
- Source and timing of income or loss
- General limitation – expenses
- Alternative business structures – sole proprietorship, corporations, joint ventures and partnerships
- Types of corporations – Canadian Controlled Private Corporation, Public, Private
- Taxation year, fiscal period

#### 3. INCOME OR LOSS FROM AN OFFICE OR EMPLOYMENT:

- Basic rules
- Taxable benefits:
  - Travel, personal or living allowances
  - Director's or other fees
  - Automobile benefits
  - Other taxable benefits
  - Stock option benefits
- Deductions allowed and limitations
- Employee or self-employed, personal services business
- Withholding requirements and information returns

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 4. INCOME OR LOSS FROM A BUSINESS OR PROPERTY:

- Types of income – active business income, property income, capital gain/loss
- Extended meaning of carrying a business
- Owner manager tax planning:
  - Incorporation
  - Compensation options for owner/manager employment income vs. dividends
  - Shareholder and employee benefits and loans, deemed interest paid
- Basic rules and principles
- Inclusions
- Deductions – Limitations
- Limitation on certain interest, property tax and construction costs
- Limitation on other items
- Inventory valuation
- Amounts to be included – dividends
- Deductions permitted
- Deductibility of interest expense
- Split income
- Reserves
- Convention expenses
- Foreign taxes
- Accrued bond interest
- Ceasing to carry on business
- Professional business, work in progress of professionals
- Scientific research and development

#### 5. CAPITAL COST ALLOWANCE:

- General principles and definitions:
  - Recaptured capital cost allowance
  - Terminal loss
- Special Rules:
  - Exchanges of property
  - Change in use, non-arm's length
  - Passenger vehicle
  - Deemed capital cost – inducement
  - Expenses of representation
  - Disposition of a building
  - Loss on certain transfers
  - Available for use
  - Consideration – FMV rules
  - Half-year rule and short taxation year
- Capital cost allowances classes

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 6. CUMULATIVE ELIGIBLE CAPITAL:

- General rules
- Acquisition – non-arm's length
- Dispositions of eligible capital property subsections

#### 7. TAXABLE CAPITAL GAINS AND ALLOWABLE CAPITAL LOSSES:

- General rules, definitions & computation
- Proceeds of disposition – allocation
- Inadequate considerations, gifting
- Election – disposition of Canadian securities
- Business investment loss
- Limitations re: reserves
- Principal residence
- Listed personal property
- Small business share rollover
- Personal use property
- Special rules
- Dispositions to affiliated persons
- Options and convertible property
- Adjusted cost base – inclusions
- Adjusted cost base – deductions
- Corporate dividend – transfer of property

#### 8. OTHER SOURCES OF INCOME INCLUSIONS AND DEDUCTIONS:

- Inclusions
- Indirect payments
- Interest-free or low-interest loans
- Maintenance
- Deductions

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 9. ESTATE PLANNING AND INTRODUCTION TO TAX-PLANNING:

- Death of a taxpayer – basic rules
- Reserves for year of death
- Charitable donations
- Inter vivos transfers – spouse
- Income splitting – Income attribution rules
  - Transfers or loans to a spouse
  - Transfers or loans to a minor
  - Repayment of existing indebtedness
  - Transfers or loans to a trust or corp.
  - Spouses living apart
  - Exceptions to attribution rules
- Tax on split income ("kiddie tax")
- Arm's length and affiliated persons
- Extended meanings – "child", "parent", "spouse", "former spouse"

#### 10. FINANCIALLY TROUBLED BUSINESSES:

- Unpaid amounts
- General rules for debt forgiveness

#### 11. BUSINESS COMBINATIONS AND CORPORATE REORGANIZATIONS:

- Sale of a business – assets or shares
- Non-arm's length sale of shares - deemed dividend
- Transfer of property to corporation
- Mergers, divestitures & acquisitions - basic rules and planning opportunities:
  - Share for share exchange
  - Section 86 reorganization
  - Amalgamations
- Winding up a subsidiary
- Winding up other companies
- Planning opportunities – capital gains deduction

#### 12. PARTNERSHIPS AND THEIR MEMBERS:

- Partnerships – general rules
- Limited partnerships – at-risk rules
- Contribution of property
- Terminated partnership
- Information returns

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 13. INTRODUCTION TO TRUSTS:

- General definitions and liability
- Types of trusts – testamentary, inter vivos
- Income determination for trusts

#### 14. COMPUTATION OF TAXABLE INCOME DEDUCTIONS:

- Employee stock options
- Worker's compensation social assistance, etc.
- Home relocation loan
- Lump sum payments
- Charitable gifts
- Gifts of capital property
- Gifts made by partnership
- Capital gains deduction
- Losses deductible
- Net capital losses
- Net capital losses in year of death
- Limitation on deductibility & change in control
- Taxable dividend received by corporation resident in Canada

#### 15. RULES APPLICABLE TO INDIVIDUALS:

- Tax payable under Part I
- Non-refundable tax credits:
- Personal, age and pension credits:
  - Other tax credits
  - Transfer of unused credits
  - Part year and non-resident
  - Ordering of credits
  - Credits in separate returns
  - Income for the year
  - Minimum tax carry-over
  - Dividend tax credit
  - Overseas employment tax credit
- Refundable tax credits:
  - Goods and services tax credit
  - Refundable medical expense supplement
  - Child tax benefit
  - Working income tax benefit

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 16. RULES APPLICABLE TO CORPORATIONS:

- Basic rate for corporations
- Refundable tax on CCPC's investment income
- Corporate tax reduction
- Federal abatement
- Small business deduction
- Private corporations – dividend refund
- Eligible dividends, general rate and low rate income pool
- Capital dividend – general rules
- Refundable dividend tax on hand
- Definitions of Canadian and foreign investment income
- Investment income from associated corporation deemed to be active business income
- Associated corporations

#### 17. RULES APPLICABLE TO ALL TAXPAYERS:

- Foreign tax credit
- Political contributions credit
- Investment tax credit – basic rules
- Refundable investment tax credit
- Minimum tax
- Changes in residence

#### 18. DEFERRED INCOME PLANS:

- Definitions
- Registered Retirement Savings Plans
- Registered Education Savings Plan
- Tax Free Savings Account (TSFA)
- Registered Retirement Income Funds
- Registered Disability Savings Plan
- Transfers between plans
- Deferred Profit Sharing Plans
- Registered Pension Plans

## Appendix B – Knowledge Reference List (continued)

### Taxation (continued)

#### 19. ADMINISTRATION, RETURNS, ASSESSMENTS, PAYMENT AND APPEALS:

- Basic returns
- Other returns
- Electronic filing of returns
- Payment of tax:
  - Estimate of tax
  - Instalments for individuals
  - Instalments for corporations
  - Payment of remainder
- Assessment – important dates
- Notice of assessment
- Taxpayer's representative
- Joint liability for tax-split income
- Interest and penalties, failures and omissions
- Misrepresentation by third party
- Refunds and interest
- Objections to assessments and appeal process


#### 20. OTHER TAXES

- Tax on old age security benefits
- Tax on certain taxable dividends
- Non-resident – Tax on income from Canada: interest, rents or royalties, alimony, dividends

### GOODS AND SERVICES TAXATION

#### 1. GENERAL RULES:

- Definitions – taxable supply, zero-rated supply, exempt supply, person, property, recipient, service, registrant
- Small suppliers
- Consideration
- Imposition of tax
- When tax payable
- Input tax credits
- Taxable benefits
- Passenger vehicles
- Importation of goods and services



## **Taxation (continued)**

### 2. COLLECTIONS AND REMITTANCES:

- Collection of tax
- Remittance of tax
- Meals and entertainment

### 3. RETURNS, ADMINISTRATION AND REPORTING REQUIREMENTS:

- Returns
- Registration
- Fiscal and reporting periods
- Administration and enforcement
  - Books and records
  - Assessments
  - Objections and appeals

## Appendix B – Knowledge Reference List (continued)

### Business Law

#### OVERVIEW

- The Law, the Legal System and the Judicial System

#### THE LAW OF TORTS

- Intentional Torts
- Negligence and Unintentional Torts
- Special Tort Liabilities of Business Professionals

#### THE LAW OF CONTRACT

- An Introduction to the Legal Relationship
- Requirement of Consideration
- Legal Capacity to Contract and the Requirement of Legality
- The Requirements of Form and Writing
- Failure to Create an Enforceable Contract
- The Extent of Contractual Rights
- Performance of Contractual Obligations
- Breach of Contract and Remedies
- Electronic Business Law and Data Protection

#### FORMS OF BUSINESS ORGANIZATION

- Law of Agency
- Law of Sole Proprietorship and Partnership
- Corporation Law
- Securities Regulation

#### FUNDAMENTAL BUSINESS RELATIONSHIPS

- The Law of Bailment
- Law of Negotiable Instruments

#### THE DEBTOR-CREDITOR RELATIONSHIP

- Security for Debt
- Bankruptcy and Insolvency

## Appendix B – Knowledge Reference List (continued)

### Rules of Professional Conduct

FIRST BYLAW OF 1973

FOREWORD

Application of the rules of professional conduct  
Interpretation of the rules of professional conduct

100 – GENERAL

- 101 Compliance with bylaws, regulations and rules
- 102.1 Conviction of criminal or similar offences
- 102.2 Reporting disciplinary suspension, expulsion or restriction of right to practise
- 103 False or misleading applications
- 104 Requirement to reply in writing

200 – STANDARDS OF CONDUCT AFFECTING THE PUBLIC INTEREST

- 201.1,
- .2 & .3 Maintenance of reputation of profession
- 201.4 Advocacy services
- 202.1 Integrity and due care
- 202.2 Objectivity
- 203.1 Professional competence
- 203.2 Co-operation with practice inspections and conduct investigations
- 204 Independence
  - 204.1 Assurance and specified auditing procedures engagements
  - 204.2 Identification of threats and safeguards
  - 204.3 Documentation
  - 204.4 Specific prohibitions, assurance and specified auditing procedures engagements
  - 204.5 Members must disclose prohibited interests and relationships
  - 204.6 Firms to ensure compliance by partners and professional employees
  - 204.7 Independence: insolvency engagements
  - 204.8 Disclosure of impaired independence
- 205 False or misleading documents and oral representations
- 206 Compliance with professional standards
- 207 Unauthorized benefits
- 208 Confidentiality of information
- 209 Borrowing from clients
- 210 Conflict of interest
- 211 Duty to report breach of rules of professional conduct
- 212.1 Handling of trust funds and other property
- 212.2 Handling property of others

## Appendix B – Knowledge Reference List (continued)

### Rules of Professional Conduct

#### 200 – STANDARDS OF CONDUCT AFFECTING THE PUBLIC INTEREST (continued)

- 213 Unlawful activity
- 214 Fee quotations
- 215 Contingent fees
- 216 Payment or receipt of commissions
- 217.1 Advertising and promotion
- 217.2 Solicitation
- 217.3 Endorsements
- 218 Retention of documentation and working papers

#### 300 - RELATIONS WITH OTHER MEMBERS OR FIRMS AND WITH NON-MEMBERS LICENSED TO PRACTISE PUBLIC ACCOUNTING

- 302 Communication with predecessor
- 303 Co-operation with successor
- 304 Joint engagements
- 305 Communication of special engagements to incumbent
- 306.1 Responsibilities on accepting engagements
- 306.2 Responsibilities on referred engagements

#### 400 - ORGANIZATION AND CONDUCT OF A PROFESSIONAL PRACTICE

- 401 Practice names
- 402 Use of descriptive styles
- 403 Association with firms
- 404 Operation of members' offices
- 405 Office by representation
- 406 Member responsible for a non-member in practice of public accounting
- 407 Related business or practice, and member responsible for non-member in such business or practice
- 408 Association of member with non-members in public practice
- 409 Practice of public accounting in corporate form

#### 500 - RULES OF PROFESSIONAL CONDUCT APPLICABLE ONLY TO FIRMS

- 501 Firm's maintenance of policies and procedures for compliance with professional standards
- 502 Firm's maintenance of policies and procedures: competence and conduct of firm members
- 503 Association with firms

## **Appendix B – Knowledge Reference List (continued)**

### **Rules of Professional Conduct**

#### APPENDIX A

Former Rule of Professional Conduct 204 (Objectivity)

#### REGULATIONS AND COUNCIL INTERPRETATIONS

#### Note:

The above list of Rules of Professional Conduct is an extract from the Institute of Chartered Accountants of Ontario Member's Handbook and is provided as an indication of the rules that are examinable. Each provincial or territorial CA institute has a set of Rules of Professional Conduct that may differ in wording, or structure, or both, but that addresses similar professional-conduct related behaviours and rules.

## Appendix C – Provincial and Territorial CA Institutes

The Institute of Chartered Accountants of British Columbia  
Suite 500, One Bentall Centre  
505 Burrard Street, Box 22  
Vancouver, BC V7X 1M4  
Phone: (604) 681-3264  
[www.ica.bc.ca](http://www.ica.bc.ca)

The Institute of Chartered Accountants of Saskatchewan  
3621 Pasqua Street  
Regina, SK S4S 6W8  
Phone: (306) 359-1010  
[www.icas.sk.ca](http://www.icas.sk.ca)

The Institute of Chartered Accountants of Ontario  
69 Bloor Street East  
Toronto, ON M4W 1B3  
Phone: (416) 962-1841  
[www.icao.on.ca](http://www.icao.on.ca)

The Institute of Chartered Accountants of Newfoundland  
and Labrador  
95 Bonaventure Avenue, Suite 501  
St. John's, NL A1B 2X5  
Phone: (709) 753-7566  
[www.icanl.ca](http://www.icanl.ca)

The New Brunswick Institute of Chartered Accountants  
55 Union Street, Suite 250  
Saint John, NB E2L 5B7  
Phone: (506) 634-1588  
[www.nbica.org](http://www.nbica.org)

The Institute of Chartered Accountants of the Yukon  
204 - 208A Main Street  
Whitehorse, Yukon Y1A 2A9  
Contact the Institute of Chartered Accountants of British  
Columbia  
[www.icayk.ca](http://www.icayk.ca)

The Institute of Chartered Accountants of Alberta  
580 Manulife Place, 10180-101 Street  
Edmonton, AB T5J 4R2  
Phone: (780) 424-7391  
[www.icaa.ab.ca](http://www.icaa.ab.ca)

The Institute of Chartered Accountants of Manitoba  
500-161 Portage Avenue East  
Winnipeg, MB R3B 0Y4  
Phone: (204) 942-8248  
[www.icam.mb.ca](http://www.icam.mb.ca)

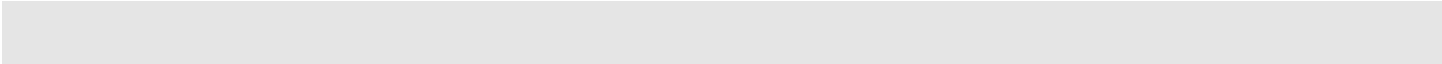
Ordre des comptables agréés du Québec  
680 Sherbrooke Street West, 18<sup>th</sup> floor  
Montréal, QC H3A 2S3  
Phone: (514) 288-3256  
[www.ocaq.qc.ca](http://www.ocaq.qc.ca)

The Institute of Chartered Accountants of Prince Edward  
Island  
P.O. Box 301 – 56 Water Street  
Charlottetown, PE C1A 7K7  
Phone: (902) 894-4290  
[www.icapei.com](http://www.icapei.com)

The Institute of Chartered Accountants of Nova Scotia  
1791 Barrington Street, Suite 1410  
Halifax, NS B3J 3L1  
Phone: (902) 425-3291  
[www.icans.ns.ca](http://www.icans.ns.ca)

Institute of Chartered Accountants of Northwest Territories  
and Nunavut  
P.O. Box 2433  
Yellowknife, NT X1A 2P8  
Contact the Institute of Chartered Accountants of Alberta  
[www.icanwt.nt.ca](http://www.icanwt.nt.ca)

.....



.....

