

## 2011 - 2012 Readmission to Membership Fee Schedule

The fees required in support of this application are one of **A** or **B** below:

### A. READMISSION FOLLOWING RESIGNATION IN GOOD STANDING

The current membership fee, and a readmission fee (if membership in another provincial Institute or a recognized accounting body outside Canada is not held at the date of application).

### B. READMISSION FOLLOWING REVOCATION OF MEMBERSHIP FOR NON-PAYMENT OF FEES AND/OR NON-SUBMISSION OF CONTINUING PROFESSIONAL DEVELOPMENT DECLARATION

The fee that was due, but not paid at the date of revocation from membership, reinstatement fee(s), the current years membership fee, and a readmission fess.

Readmission fee, where the period since revocation or resignation is:

One year or less	\$587.60	(\$520.00 + \$67.60 HST)
More than one, but less than or equal to two years	\$1,175.20	(\$1,040.00 + \$135.20 HST)
More than two, but less than or equal to three years	\$1,762.80	(\$1,560.00 + \$202.80 HST)
More than three, but less than or equal to four years	\$2,350.40	(\$2,080.00 + \$270.40 HST)
More than four, but less than or equal to five years	\$2,938.00	(\$2,600.00 + \$338.00 HST)
More than five years	\$2,938.00	(\$2,600.00 + \$338.00 HST)
Reinstatement fee	\$282.50	(\$250.00 + \$32.50 HST)

#### Readmission of Members who resigned

A former Member of the Institute who resigned while in good standing, other than pursuant to an order of a committee, may apply to be readmitted to membership in the Institute. Readmission requirements are subject to the readmission provisions of the bylaws and regulations in effect at the date of application. The current provisions are set out in Regulation 4-3, Obligations and Standing.

#### Readmission of Members who resigned after 5 years

Applicants for readmission to membership who previously resigned in good standing but who have not held membership in the Institute, another provincial institute or a recognized accounting body outside Canada within five years of the date of applying for readmission will be required to successfully complete course(s), examination(s) or a combination of course(s) and examination(s) as required by the Registrar. The course(s) and examination(s) that the Registrar may require an applicant for readmission to complete could include the CARE, Part I examination (taxation, business law and the rules of professional conduct) and professional development courses covering the topics included in CARE Part I. The professional development courses may be prescribed in lieu of the CARE Part I. The CARE examination, part 1, is offered annually in October.

Note: Fees are subject to change without notice. Applicants are required to meet the readmission provisions in effect at the time of readmission.

### C. READMISSION FOLLOWING REVOCATION OF MEMBERSHIP FOR PROFESSIONAL LIABILITY INSURANCE

Readmission fee for non-submission of insurance or not submitting signed declaration indicating exemption from requirement \$1,130.00 (\$1,000.00 + \$130.00 HST) plus reinstatement fee of \$565.00 (\$500.00 + \$65.00 HST).

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