

RESIGNATIONS – A request to resign must be sent in writing to custserv@icaoo.on.ca. Resignations received after June 4, 2010 and prior to August 31, 2010 are eligible for a 50% reduction or refund of the annual membership fee. Resignations received after August 31, 2010, are subject to the full applicable membership fee. Resignation information and forms are available on the Institute's website at www.icaoo.on.ca and must be sent to the Institute with the applicable fee amount. Resignation forms received prior to June 4, 2010 are not subject to the membership fee.

AFFILIATION TO ANOTHER PROVINCIAL INSTITUTE – In order to become a member with another provincial institute, you must be a member in good standing with your current institute. Many members choose to retain duplicate memberships, but if not, you need to complete an application to resign available from our website under resources/forms.

FEE CATEGORY CODES (Enter any changes to Fee Category Codes 01-05 on the Category Code Change line in the shaded area of Section E, overleaf).
Note: The Institute is required to collect 13% HST on the fees for residents of Nova Scotia, New Brunswick, and Newfoundland and Labrador.

- 01. Full Institute of Chartered Accountants of Ontario (ICAO) membership fee and Canadian Institute of Chartered Accountants (CICA) fee (late fee \$100.00)**
\$1,018.50 (ICAO \$510.00/CICA \$460.00/GST \$48.50) \$1,096.10 (ICAO \$510.00/CICA \$460.00/HST \$126.10) US Funds \$1020.00 (cheque only)
 • Ontario resident or occupation carried on in Ontario but resident elsewhere; OR
 • Resident of another province or Bermuda and does not pay the full membership fee to another provincial institute; AND
 • CICA fee paid through ICAO
- 02. Reduced fee for non-residents OR duplicate memberships and CICA fee (late fee \$100.00)**
\$750.75 (ICAO \$255.00/CICA \$460.00/GST \$35.75) \$807.95 (ICAO \$255.00/CICA \$460.00/HST \$92.95) US Funds \$752.00 (cheque only)
 • Resident of another province or Bermuda, occupation not carried on in Ontario, AND membership held in another provincial institute to which the full provincial institute fee is paid (specify province in Section E, overleaf); OR
 • Resident outside Canada or Bermuda and occupation not carried on in Ontario; AND
 • CICA fee paid through ICAO
- 03. Full ICAO membership fee (late fee \$100.00)**
\$535.50 (ICAO \$510.00/CICA \$0/GST \$25.50) \$576.30 (ICAO \$510.00/CICA \$0/ HST \$66.30) US Funds \$537.00 (cheque only)
 • Circumstances are as in Code 01 above except that CICA fee is paid through another provincial institute (specify province in Section E, overleaf)
- 04. Reduced fee for non-residents OR duplicate memberships (late fee \$45.00)**
\$267.75 (ICAO \$255.00/CICA \$0/GST \$12.75) \$288.15 (ICAO \$255.00/CICA \$0/HST \$33.15) US Funds \$269.00 (cheque only)
 • Circumstances are as in Code 02 above except that CICA fee is paid through another provincial institute (specify province in Section E, overleaf)
- 05. Retired - or - equivalent status (late fee \$25.00 unless exempt from fees)**

Date member turns 65 (or meets the other eligibility criteria, see below) is:	Fee	Instructions
• Prior to March 1, 2001	Optional payment: \$52.50 (ICAO \$50.00/GST \$2.50) \$56.50 (ICAO \$50.00/HST \$6.50) / US Funds \$53.00	Enter NIL or amount of remittance in the Total Fees Paid box, overleaf.
• On or after March 1, 2001 but before March 1, 2010	\$52.50 (ICAO \$50.00/GST \$2.50) \$56.50 (ICAO \$50.00/HST \$6.50) / US Funds \$53.00	Enter "9" plus applicable eligibility code from below on the Fee Reduction Code line in Section E, overleaf. Eg. 9B
• On or after March 1, 2010 but on/or before August 31, 2010	50% of otherwise applicable annual membership fee	Enter "8" plus applicable eligibility code from below on the Fee Reduction Code line in Section E, overleaf. Eg. 8B

ELIGIBILITY CRITERIA CODES FOR RETIRED-OR-EQUIVALENT STATUS (Application for B, C and D must be made annually)

- A.** Attained the age of 65 or more AND completed 15 years of continuous membership in good standing in the Ontario Institute.
B. Retired, have attained the age of 55, annual income (excluding pension or other retirement/investment income) does not exceed \$25,000.00; AND, the sum of full years of age and total years of continuous membership in good standing held in the Institute and one or more provincial institutes or recognized accounting body (not calculated by months), equals or exceeds the number "85".
C. Retired-member status held in another provincial institute or recognized accounting body, age of 65 or more AND have at least one year of membership in good standing in the Ontario Institute.
D. Retired-member status held in another provincial institute or recognized accounting body AND 15 years of continuous membership in good standing in the Ontario Institute.

FEE DEFERRAL, WAIVER OR REDUCTION CODES (MUST BE APPLIED FOR ANNUALLY)

The fee reduction codes below apply to members in select circumstances. Enter the applicable fee reduction code in the shaded area of Section E, overleaf. A copy of the reduction, waiver and deferral policy is available at www.icaoo.on.ca.

- 06. Parenting and Family Care** – members who have left full-time employment to provide full-time care for a child who is six years of age or less at March 1, 2010, or who is over six and suffering from a disability or illness; or who provide full-time care for elderly or ill family members who are unable to care for themselves, may apply for a 50% fee reduction if the member's net equity is less than \$200,000 and the member's income from all sources (including employment insurance benefits, investments, etc) is less than \$29,332.00, see website for policy details. Two free professional development days are granted to every member who qualifies for a parenting or family care reduction. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 07. University Attendance** – members in full-time enrolment in a university program at a university recognized by the Institute may apply for a 50% fee reduction. A letter is required from the university confirming enrolment in courses for at least 7 months during a single 12-month period (between March 1, 2010 and February 28, 2011). *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 08. New Members** – new members who are admitted to membership after August 31, 2010 are billed 50% of the applicable membership fee.
- 09. Medical Grounds** – a waiver can be requested when a member is unable to sustain employment due to illness. A letter from a physician confirming the diagnosis and prognosis is required. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 10. Unemployment or Financial Reasons** – member's projected business and employment earnings (excluding investments, pension, disability, employment insurance) for the current calendar year will be less than \$29,332.00 and net equity is less than \$200,000. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 11. Humanitarian, Religious, or Community Service** – a waiver can be requested when a member is not employed due to humanitarian or community service or is employed full-time in religious service (e.g. clergy). For members who have left full-time employment for the purposes of volunteering with a humanitarian or community service, income from all sources must be less than \$29,332.00 and net equity is less than \$200,000. Members who are employed in religious service are not required to complete an income test. In both cases, a letter from the organization or church confirming the member's voluntary or full-time employment in a humanitarian/community/religious service is required. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 12. PhD Accounting Program or Institute Recognized Specialist Designation Program** – members enrolled in a PhD accounting program at a university recognized by the Institute, or in a full-time program leading to an Institute recognized specialist designation, may apply for a 100% fee reduction. A letter is required from the university confirming enrolment in courses for at least 7 months during a single 12-month period (between March 1, 2010 and February 28, 2011), or a letter from the Canadian Institute of Chartered Accountants confirming full-time enrolment in a specialist designation. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.
- 13. Deferral** – Member's whose inability to pay is expected to be short term can request a deferral of payment for a date later in the year. *Completion of the Institute's Deferral, Waiver or Reduction Request and Declaration form is required.

* The Institute's Deferral, Waiver or Reduction Request and Declaration form is available on the Institute's website at www.icaoo.on.ca under Resources, Forms, Member Forms.

PRIVACY STATEMENT – A member of the Institute has the right to privacy in respect of information of a personal nature known to the Institute that is unrelated to membership status or not required to be disclosed in respect of the fulfillment of the Institute's self-regulatory responsibilities. The Institute may disclose your personal information to the Provincial Institutes/Ordre of Chartered Accountants and the Public Accountants Council for the Province of Ontario for the purposes of providing services to firms, members, students and associate students, and to third party service providers, for the purpose of providing member benefits.