LawPRO®

2027

Real Estate Civil Litigation Levy Surcharge & Exemption Forms

This booklet includes the following:

- Question-and-answer sections
- Real Estate Transaction Summary Forms and Civil Litigation Transaction Summary Forms, which must be returned quarterly to LAWPRO with payment
- Annual Exemption Forms which must be completed and returned by April 30, 2027, if you have not completed a Restricted Area of Practice Declaration but are exempt from remitting the Real Estate Transaction Levy Surcharge or the Civil Litigation Transaction Levy Surcharge quarterly forms in 2027

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Capitalized Words

Throughout this book, certain words have been capitalized to indicate they have a specific meaning as defined in the LAWPRO POLICY.

Complete the applicable forms in this booklet and send a copy with your remittance (if applicable) to LAWPRO.
All cheques are to be made payable to:

Law Society of Ontario.

Filings are complete only when they are accompanied by payment in full for transaction levy surcharges due for a specific quarter.

Original forms remain in this booklet for your permanent records.

Note: You can also file your forms and make payment by electronic funds transfer or credit card online at lawpro.ca

Lawyers' Professional Indemnity Company (LAWPRO)
250 Yonge Street
Suite 3101, P.O. Box 3
Toronto, Ontario M5B 2L7
Tel: 416-598-5899 or 1-800-410-1013
Fax: 416-599-8341 or 1-800-286-7639
Email: service@lawpro.ca
lawpro.ca

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Real Estate Transaction Levy Surcharge

2027

Original forms remain in this booklet for your permanent records. Send a copy with your remittance to LAWPRO.

How much is the real estate transaction levy surcharge and who must pay it?

Pursuant to By-Law 6, a LAWYER or firm that acts for one or more parties on a real estate transaction (as defined in paragraph A of Endorsement No. 2 of the POLICY), must pay the Law Society of Ontario (Law Society) a real estate transaction levy surcharge of $100 per transaction, **inclusive of all taxes**.

How is the transaction levy surcharge calculated when I remit it to the Law Society and when I disburse the surcharge to my clients?

Remitting the surcharge to the Law Society

The transaction levy surcharges are considered insurance premiums and therefore are **not** subject to HST or GST. However, they are subject to PST. The total amount that is to be remitted to the Law Society therefore is **$100 per transaction**.

Surcharge	$92.59
PST	7.41
Total	**$100.00**

Calculating the surcharge when it is disbursed to clients

Because you are required to remit $100 to the Law Society per transaction, and therefore are out of pocket $100, you may disburse the full $100 to your clients. As do your other disbursements, this expense attracts HST, at the rate of 13 per cent, as calculated below.

Surcharge	$100.00	
HST	13.00	(remit directly to C.R.A.)
Total	**$113.00**	

Does the real estate transaction surcharge apply to transactions where a title policy is issued?

The real estate transaction levy surcharge will not apply to title-insured real estate transactions provided the following conditions are met:

- the real estate transaction closes on or after January 1, 1998;
- a title insurance policy(ies) is(are) issued in favour of all of the transferees and chargees obtaining an interest in or charge against the land which is the subject of the real estate transaction, provided that:
  - (a) the LAWYER does not act for the transferor in respect of the transaction;
  - (b) the title insurer(s) issuing the title insurance policy(ies) has(have) in all cases entered into a Release and Indemnity Agreement with LAWYERS of the Law Society, in a form acceptable to the Law Society, wherein the title insurer(s) irrevocably agrees(agree) to:
    - (i) indemnify and save harmless the LAWYER from and against any claims arising under the title insurance policy(ies), except for the LAWYER'S gross negligence or willful misconduct; and
    - (ii) release its right to maintain a claim against the LAWYER(S) acting as LAWYER(S) for the transferee(s), chargee(s) and/or the title insurer(s), except for the LAWYER'S gross negligence or willful misconduct; and
  - (c) the LAWYER(S) is(are) not obliged to pay any deductible amount to the title insurer(s) in respect of one or more claims made under the title insurance policy(ies) where the deductible amount is or may be the subject of recovery under the POLICY.

Through its website, the Law Society advises of those title insurers who have entered into such a release and indemnity agreement in a form satisfactory to the Law Society.

LAWYERS and LAW FIRMS should be certain to ensure that a title insurance policy(ies) for the transaction is (are) actually issued after filing a title insurance application. Where no title insurance policy(ies) is (are) issued, a real estate transaction levy surcharge shall apply.

Who may file documentation on a LAWYER'S behalf?

LAWYERS may delegate to their firms the responsibility of completing and remitting to LAWPRO the real estate transaction summary form along with the quarterly payments. However, it remains the responsibility of the individual LAWYER to ensure that the real estate surcharge forms are submitted accurately and on time to LAWPRO.

When are levy surcharge payments due to the Law Society?

The real estate transaction levy surcharges payable by a LAWYER under Endorsement No. 2 of the POLICY shall be accumulated and paid quarterly within thirty (30) days of the quarterly period ending on the last day of March, June, September and December.

When do I have to file an exemption form?

LAWYERS who are exempt from remitting the real estate transaction levy surcharge quarterly forms must file the exemption form once every year, by April 30th. LAWYERS admitted into practice after that date should file the exemption form within thirty (30) days of the next quarterly period ending on the last day of June, September or December. The exemption form is on page 8 of this booklet.

Who can I contact if I have any questions regarding the above information?

All questions can be directed to LAWPRO's Customer Service Department at 1-800-410-1013 or 416-598-5899 or via email to service@lawpro.ca

I have opted for the Restricted Area of Practice option and intend to practise only criminal law. Am I not automatically exempt from having to remit real estate transaction surcharge filings?

Yes. If you have opted for the Restricted Area of Practice option for 2027, you do not need to remit the transaction levy surcharge filings. For periods prior to 2026, you are required to file either an annual transaction levy exemption form or quarterly transaction levy filing form indicating total transactions and surcharges payable for that quarter.

RE27–1

Real Estate
Transaction Summary Form

For Quarter Ending March 31, 2027 **Due April 30, 2027**

You must submit this form even if you have no transactions to report in this period.

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**

Record the total number of transactions which qualify for payment of the real estate levy surcharge. Include in the total number of real estate transactions those real estate transactions for which no title insurance policy(ies) were actually issued, even though an application for title insurance may have initially been filed.

For files opened on or after January 1, 2027	#		x $100.00	= $	
For files opened before January 1, 2027	#		x $65.00	= $	
Total payable				$	

3. **List of LAWYERS**

Please list the name and Law Society number of all LAWYERS whose transactions are included in this Real Estate Transaction Summary Form, including those LAWYERS who are **not exempt** from the Real Estate Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use page 9 of this booklet to list additional LAWYERS if needed.

Law Society #	**Name**

4. **Declaration**

I hereby certify on behalf of all the LAWYERS listed on this form or on the attached schedule, that the above information is correct.

_____ _____

Date — Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

Real Estate
Transaction Summary Form

For Quarter Ending June 30, 2027 **Due July 31, 2027**

You must submit this form even if you have no transactions to report in this period.

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**

Record the total number of transactions which qualify for payment of the real estate levy surcharge. Include in the total number of real estate transactions those real estate transactions for which no title insurance policy(ies) were actually issued, even though an application for title insurance may have initially been filed.

For files opened on or after January 1, 2027	#		x $100.00	= $	
For files opened before January 1, 2027	#		x $65.00	= $	
Total payable				$	

3. **List of LAWYERS**

Please list the name and Law Society number of all LAWYERS whose transactions are included in this Real Estate Transaction Summary Form, including those LAWYERS who are **not exempt** from the Real Estate Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use page 9 of this booklet to list additional LAWYERS if needed.

Law Society #	**Name**

4. **Declaration**

I hereby certify on behalf of all the LAWYERS listed on this form or on the attached schedule, that the above information is correct.

_____ Date

_____ Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
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250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

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RE27–3

Real Estate
Transaction Summary Form

For Quarter Ending September 30, 2027 **Due October 31, 2027**

You must submit this form even if you have no transactions to report in this period.

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**

Record the total number of transactions which qualify for payment of the real estate levy surcharge. Include in the total number of real estate transactions those real estate transactions for which no title insurance policy(ies) were actually issued, even though an application for title insurance may have initially been filed.

Total Transactions & Surcharge Payable # _____ x $100.00 = $ _____

3. **List of LAWYERS**

Please list the name and Law Society number of all LAWYERS whose transactions are included in this Real Estate Transaction Summary Form, including those LAWYERS who are **not exempt** from the Real Estate Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use page 9 of this booklet to list additional LAWYERS if needed.

Law Society #	**Name**

4. **Declaration**

I hereby certify on behalf of all the LAWYERS listed on this form or on the attached schedule, that the above information is correct.

_____ _____

Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
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250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

RE27–4

Real Estate
Transaction Summary Form

For Quarter Ending December 31, 2027 **Due January 31, 2028**

You must submit this form even if you have no transactions to report in this period.

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: ☐ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**

Record the total number of transactions which qualify for payment of the real estate levy surcharge. Include in the total number of real estate transactions those real estate transactions for which no title insurance policy(ies) were actually issued, even though an application for title insurance may have initially been filed.

Total Transactions & Surcharge Payable # ☐ x $100.00 = $ ☐

3. **List of LAWYERS**

Please list the name and Law Society number of all LAWYERS whose transactions are included in this Real Estate Transaction Summary Form, including those LAWYERS who are **not exempt** from the Real Estate Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use page 9 of this booklet to list additional LAWYERS if needed.

Law Society #	Name

4. **Declaration**

I hereby certify on behalf of all the LAWYERS listed on this form or on the attached schedule, that the above information is correct.

_____ _____

Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

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2027 Exemption

REX27

from Real Estate Transaction Levy Surcharge

Quarterly Filings

Due April 30, 2027

If you are a lawyer that does not practise real estate and has not completed a Restricted Area of Practice Declaration, you can exempt yourself from filing quarterly by filing this annual exemption form.

1. **General Information** (print or type)

   Firm number*: _____ (Sole practitioners may enter their Law Society number)

   Name of Law Firm, Association or Sole Practitioner: _____

   Managing Partner, Association LAWYER or Sole Practitioner: _____

   Firm contact: _____

   Address: _____

   Phone: _____ Fax: _____ Email: _____

2. **Exemption Information**

   The following LAWYER(S) of the above firm, association or sole practice claim exemption from payment of the transaction levy surcharge in respect of real estate on the grounds that the individual(s) are **not** engaged in transactions in the above area of law. Use page 9 of this booklet to list additional LAWYERS, if needed.

Law Society #	Name

3. **Declaration**

   I hereby certify on behalf of all the LAWYERS listed on this form or on the attached schedule, that the above information is correct.

   _____ _____

   Date — Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Forward copy to:**

Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

or fax: 416-599-8341
1-800-286-7639

or email: levies@lawpro.ca

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

Additional LAWYER listing

(for Real Estate Transaction Levy filings or Exemption)

Make additional copies of this page, as required.

Law Society #	**LAWYER Name**

Civil Litigation Transaction Levy Surcharge

2027

Original forms remain in this booklet for your permanent records. Send a copy with your remittance to LAWPRO.

How much is the civil litigation levy surcharge and who must pay it?

Pursuant to By-Law 6, a LAWYER, PARALEGAL PARTNER OR SHAREHOLDER, or firm that acts for one or more parties on a civil litigation transaction (as defined in paragraph A of Endorsement No. 3 of the POLICY) must pay the Law Society of Ontario (Law Society) a civil litigation transaction levy surcharge of $150 per transaction, **inclusive of all taxes**.

How is the transaction levy surcharge calculated when I remit it to the Law Society and when I disburse the surcharge to my clients?

Remitting the surcharge to the Law Society

The transaction levy surcharges are considered insurance premiums and therefore are **not** subject to HST or GST. However, they are subject to PST.
The total amount that is to be remitted to the Law Society therefore is **$150 per transaction**.

Surcharge	$138.89
PST	11.11
Total	**$150.00**

Calculating the surcharge when it is disbursed to clients

Because you are required to remit $150 to the Law Society per transaction, and therefore are out of pocket $150, you may disburse the full $150 to your clients. As do your other disbursements, this expense attracts HST, at the rate of 13 per cent, as calculated below.

Surcharge	$150.00	
HST	19.50	(remit directly to C.R.A.)
Total	**$169.50**	

Who may file documentation on a LAWYER'S behalf?

LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) may delegate to their firms the responsibility of completing and remitting to LAWPRO the civil litigation transaction summary sheet along with the quarterly payments. However, it remains the responsibility of the individual LAWYER and PARALEGAL PARTNER OR SHAREHOLDER to ensure that the civil litigation surcharge forms are submitted accurately on time to LAWPRO.

When are levy surcharge payments due to the Law Society?

The civil litigation transaction levies payable by a LAWYER and PARALEGAL PARTNER OR SHAREHOLDER under Endorsement No. 3 of the POLICY shall be accumulated and paid quarterly within thirty days of the quarterly period ending on the last day of March, June, September and December.

When do I have to file an exemption form?

LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) who are exempt from remitting the civil litigation transaction levy surcharge quarterly forms must file the exemption form once every year, by April 30th. LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) admitted into practice after that date should file the exemption form within 30 days of the next quarterly period ending on the last day of June, September or December. The exemption form is on page 16 of this booklet.

I have opted for the Restricted Area of Practice option and intend to practise only criminal law. Am I not automatically exempt from having to remit civil litigation transaction surcharge filings?

Yes. If you have opted for the Restricted Area of Practice option for 2027, you do not need to remit the transaction levy surcharge filings. For periods prior to 2026, you are required to file either an annual transaction levy exemption form or quarterly transaction levy filing form indicating total transactions and surcharges payable for that quarter.

Who can I contact if I have any questions regarding the above information?

All questions can be directed to LAWPRO's Customer Service Department at 1-800-410-1013 or 416-598-5899 or via email to service@lawpro.ca

You must submit this form even if you have no transactions to report in this period.

Civil Litigation
Transaction Summary Form

CL27–1

For Quarter Ending March 31, 2027
Due April 30, 2027

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**
Record the total number of transactions which qualify for payment of the civil litigation levy surcharge.

For files opened on or after January 1, 2027	#		x $150.00	= $	
For files opened before January 1, 2027	#		x $100.00	= $	
Total payable				$	

3. **List of LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S), if any**
Please list the name and Law Society number of all LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), whose transactions are included in this Civil Litigation Transaction Summary Form, including those LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), who are **not exempt** from the Civil Litigation Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use this page and page 17 of this booklet to list additional LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any).

Law Society #	Name

4. **Declaration**
I hereby certify on behalf of all the LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), listed on this form or on the attached schedule, that the above information is correct.

_____ _____
Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

You must submit this form even if you have no transactions to report in this period.

Civil Litigation
Transaction Summary Form

CL27–2

For Quarter Ending June 30, 2027
Due July 31, 2027

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**
Record the total number of transactions which qualify for payment of the civil litigation levy surcharge.

For files opened on or after January 1, 2027	#		x $150.00	= $	
For files opened before January 1, 2027	#		x $100.00	= $	
Total payable				$	

3. **List of LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S), if any**
Please list the name and Law Society number of all LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), whose transactions are included in this Civil Litigation Transaction Summary Form, including those LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), who are **not exempt** from the Civil Litigation Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use this page and page 17 of this booklet to list additional LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any).

Law Society #	Name

4. **Declaration**
I hereby certify on behalf of all the LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), listed on this form or on the attached schedule, that the above information is correct.

_____ _____
Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

You must submit this form even if you have no transactions to report in this period.

Civil Litigation
Transaction Summary Form

CL27–3

For Quarter September 30, 2027
Due October 31, 2027

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**
Record the total number of transactions which qualify for payment of the civil litigation levy surcharge.

Total Transactions & Surcharge Payable # _____ x $150.00 = $ _____

3. **List of LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S), if any**
Please list the name and Law Society number of all LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), whose transactions are included in this Civil Litigation Transaction Summary Form, including those LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), who are **not exempt** from the Civil Litigation Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use this page and page 17 of this booklet to list additional LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any).

Law Society #	Name

4. **Declaration**
I hereby certify on behalf of all the LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), listed on this form or on the attached schedule, that the above information is correct.

_____ _____
Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

You must submit this form even if you have no transactions to report in this period.

Civil Litigation
Transaction Summary Form

CL27–4

For Quarter Ending December 31, 2027
Due January 31, 2028

For your transaction levy filing to be considered complete, LAWPRO must have received a copy of this form **and payment in full** of the amount indicated in Item 2 – **Total Surcharge Payable**. Filings consisting of only a completed surcharge form without payment will not be complete. Please note, no cheques post-dated beyond the due date will be accepted.

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Transactions**
Record the total number of transactions which qualify for payment of the civil litigation levy surcharge.

Total Transactions & Surcharge Payable # _____ x $150.00 = $ _____

3. **List of LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S), if any**
Please list the name and Law Society number of all LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), whose transactions are included in this Civil Litigation Transaction Summary Form, including those LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), who are **not exempt** from the Civil Litigation Transaction Surcharge but who nonetheless had zero transactions during this quarter. Use this page and page 17 of this booklet to list additional LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any).

Law Society #	Name

4. **Declaration**
I hereby certify on behalf of all the LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), listed on this form or on the attached schedule, that the above information is correct.

_____ _____
Date Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Attach cheque(s) made payable to:**
Law Society of Ontario
Note: No cheques post-dated beyond the due date will be accepted.

C) **Forward copy and cheque(s) to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

If you are a lawyer that does not practise civil litigation and has not completed a Restricted Area of Practice Declaration, you may exempt yourself from filing quarterly by filing this annual exemption form.

2027 Exemption
from Civil Litigation Transaction Levy Surcharge Quarterly Filings

CLX27

Due April 30, 2027

1. **General Information** (print or type)

Firm number*: _____ (Sole practitioners may enter their Law Society number)

Name of Law Firm, Association or Sole Practitioner: _____

Managing Partner, Association LAWYER or Sole Practitioner: _____

Firm contact: _____

Address: _____

Phone: _____ Fax: _____ Email: _____

2. **Exemption Information**

The following LAWYER(S) and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), of the above firm, association or sole practice claim exemption from payment of the transaction levy surcharge in respect of civil litigation on the grounds that the individual(s) are **not** engaged in transactions in the above area of law. Use page 17 of this booklet to list additional LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S), if needed.

Law Society #	**Name**

3. **Declaration**

I hereby certify on behalf of all the LAWYERS and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any), listed on this form or on the attached schedule, that the above information is correct.

_____ _____

Date — Signature of Managing Partner/Lawyer, LAWYER on behalf of Association, or Sole Practitioner

A) **Copy this form.**

B) **Forward copy to:**
Lawyers' Professional Indemnity Company
250 Yonge Street, Suite 3101, P. O. Box 3
Toronto, Ontario M5B 2L7
Attn: Finance Department

or fax: 416-599-8341
1-800-286-7639

or email: levies@lawpro.ca

* Firm number is the number used by your firm to e-file LAWPRO insurance forms.

To e-file this form and your payment, visit My LAWPRO at **lawpro.ca**

Additional LAWYER and PARALEGAL PARTNER(S) OR SHAREHOLDER(S) (if any) listing

(for Civil Litigation Transaction Levy filings or Exemption)

Make additional copies of this page, as required.

Law Society #	**LAWYER or PARALEGAL PARTNER OR SHAREHOLDER (if any) Name**

LawPRO®
Lawyers' Professional Indemnity Company
Assurance LAWPRO[MD]

250 Yonge Street
Suite 3101, P.O. Box 3
Toronto, Ontario
M5B 2L7

service@lawpro.ca
lawpro.ca

t 416-598-5899
1-800-410-1013

f 416-599-8341
1-800-286-7639