Winding Down a Practice

A Guide for Physicians
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Introduction

Remember back when you started up in practice? There were so many processes and decisions to consider, so many steps to take. Winding down a practice requires just as much care.

You may be retiring or relocating, reducing your patient load, or re-launching your career in another capacity; in all cases, you have a task ahead. To help make it easier, the Ontario Medical Association (OMA) has prepared this reference guide. You'll find information on everything from notifying patients to dealing with business and medical records, and from disposing of equipment to handling finances. We have also included a handy checklist, sample letters and forms, and valuable contact information.

For guidance, it is recommended to:

- Talk to colleagues who have closed or left a practice. They can offer tips, help you steer clear of pitfalls, and raise issues that you may not have considered.
- Consult with professionals such as a lawyer and an accountant, who can help you to identify and tie up all your loose ends.
- Call the OMA’s Practice Management and Advisory Services at 1-800-268-7215.

By being aware of the processes involved in winding down a practice, the right advice and support, you can ensure a smooth transition to the next phase in your life or career.

1. Legal and Financial

What are the considerations in a group practice?

If you practice in a partnership or a professional corporation with other physicians, you may have an agreement that provides for the buyout of a retiring partner/shareholder. If not, you will have to negotiate the purchase price for your interest in the practice.

It is important to review the agreement to determine the notice required prior to the act of withdrawal, and any obligations upon departure, e.g. dealing with assets, patients’ medical records, etc.

If the corporation will continue to exist after the physician's retirement or departure, shares of ownership must be transferred to another physician licensed in Ontario. Directors of professional medical corporations have to be licensed members of the College of Physicians and Surgeons of Ontario. You should consult with a lawyer during this phase.

If you are in a group practice without an agreement, give plenty of notice to your partners/associates; ideally, try to arrange to leave at the end of the current lease (if
your name is on it). This gives your colleagues time to decide what they want to do with the practice.

**What are the considerations in a solo practice?**

For solo practitioners, you may wish to hire a broker to sell your practice, or do so yourself through word of mouth or by advertising in medical journals.

Some physicians have found it advantageous to take on an associate for a year or two prior to retirement, with the intent that he/she will then buy the practice. Consult with an accountant or other tax advisors concerning the complex tax considerations involved in the disposition of a practice.

**What are the considerations in a Medicine Professional Corporation (MPC)?**

If you are retiring and have a Medicine Professional Corporation, you will need to either wind down the corporation or convert it to an ordinary corporation under the Business Corporations Act, depending on your individual circumstances. We recommend consulting with a lawyer regarding how to proceed with your MPC upon retirement.

**How do I wind down financial affairs?**

Inform financial institutions of your practice closure. You may want to cancel your business credit cards, and should close all bank accounts used in connection with your medical practice. Note that accounts may need to remain open for a period of time following your practice closure (e.g., 60-90 days), to pay final bills and resolve any outstanding issues related to accounts payable and receivable. If you change banking institutions or accounts, inform the Ministry of Health so that outstanding claims payments can be deposited in the correct account.

If you are owed money by patients, insurance companies, or lawyers for medical services rendered, collect as much as possible before your last day in the office. Alternatively, you can hire a casual billing clerk to collect for you.

Notify your insurance companies that you are closing your practice, and that you want all relevant insurance policies (e.g. overhead expense, professional liability, etc.) cancelled on the last day of practice. You may, however, want to continue certain coverage such as malpractice and disability insurance. Speak with your insurance advisor.
2. The Practice – Patient and Medical Issues

How should I notify patients?

Informing your patients that you are decreasing hours or closing your practice is difficult. You likely have developed a great deal of patient loyalty, and many patients will worry about the future of their personal medical care.

The Canadian Medical Protective Association (CMPA) advises that “A reasonable notice to patients prior to elective departure is two to three months. This will give the patient time to arrange for a replacement. When there is a physician shortage, patients may be better served by a longer notification.” (For information on notifying patients in the case of their physician’s death, please refer to the OMA guide called When a Practicing Physician Dies.)

The College of Physicians and Surgeons of Ontario (CPSO) has a policy on the steps to take when a practice closes. It states: “[the] physician or his or her representative must make a reasonable effort to give notice to patients”. Acceptable methods of notification include a:

- Phone call to active patients.
- Letter to active patients, which emphasizes the importance of continuing care, and provides information on where to find another physician. For a sample letter, see Appendix I.
- Printed notice, posted in the office somewhere that is accessible (even when the office is closed).
- Newspaper advertisement.
- Recorded message on the office answering machine.

It is recommended that you keep a log that includes the method and date of notification for all of your active patients. Be sure to save receipts from certified mail notices, and copies of any public advertisements you have placed. In case of a legal dispute regarding whether you provided proper notice, you will need evidence of publication. (This could include an affidavit from a publisher, printer, etc. as to the publication of any legal notice.)

You may need to keep one phone line open for up to three months, with a message that: 1) notifies patients that you have closed your practice; 2) provides them with choices for finding another physician; and 3) tells them where they can get copies of their medical records (for more on the disposition of patient records, see section 2). Also notify your answering service about how to respond to any of your patients who want to speak to you once your doors are closed.

Physicians will need to make reasonable efforts to ensure continuity of care. You and/or the office staff should review a list of all patients who will require more than a “notification” that their physician is no longer available. This list would include:
urgent referrals
patients waiting on lab/test results
chronic pain patients
patients on psychoactive drugs (e.g. benzodiazepines)
obstetrical patients
patients who require ongoing care (e.g. in hospital, personal care homes, or other care facilities) or post-operative follow-up.

For physicians who have patients in a hospital or other health facilities under their care, the appropriate transfer of patient care to another physician must be completed and documented in the medical record.

It is especially important to make careful arrangements for alternate care and follow-up for patients who have work in progress (i.e. who have undergone recent tests and investigations), to avoid missed or delayed diagnoses. Physicians have both a legal and professional duty to use reasonable efforts to arrange appropriate transfer and follow-up care for those patients who require it.

Primary care physicians may want to send a notice to the consultants to whom they most frequently refer patients, as well as to laboratories and x-ray facilities. It would be useful for these facilities to have the name of a contact physician or the doctor's forwarding address, and a direction as to whom a report should be sent if alternate arrangements have not been made.

For more details about continuity of care, patient notification, and related issues, see:

- CPSO’s policy on “Practice Management Considerations for Physicians Who Cease to Practise, Take an Extended Leave of Absence or Close Their Practice Due to Relocation” – http://www.cpsp.on.ca/policies/policies/default.aspx?ID=1616. The CPSO reviews this policy every three years, so please ensure you are looking at the most current policy prior to taking any action.


**How do I retain medical records?**

The College of Physicians and Surgeons (CPSO) requires you to retain all patient medical records for a minimum of 10 years from the date of the last patient encounter.

Physicians can enter into an agreement with storage companies to store the records. You will, however, need to ensure that the agreement permits you to access the records if needed or if requested by a patient. You are still responsible for the records even if
they are stored with a company. For a list of medical storage companies, see Appendix III.

Also, consider notifying the CPSO of where you plan on storing patients' medical records, and how patients may access them. Patients often contact the CPSO seeking information about how to access their medical records after their physician has stopped practising. The CPSO will then be able to pass on the relevant information to any enquiring patients.

CPSO’s regulation requires that physicians keep medical records for a certain period:

- For adult patients, 10 years from the date of the last entry in the record.
- For child patients, 10 years after the day they reached (or would have reached) 18.
- Beyond these requirements, the CPSO states that it is prudent to maintain records for a minimum of 15 years. This is due to the potential for legal proceedings against physicians being brought 15 years after the act or omission on which the claim is based.
- The CPSO policy also covers situations where the medical records pertain to family medicine or primary care, and where a physician is not transferring records to another physician at the same location. In such cases, notify each patient that the records will only be held for two years. The policy suggests that patients collect their records, or request a transfer of their records to another physician, before this two-year period expires.

How do patients obtain their records?

Subject to the limited exceptions set out in the provincial Personal Health Information Protection Act, 2004 (PHIPA), patients must have access to their medical records, even if their physician will not be practicing for a period of time or has closed his/her practice. To facilitate patient access, the physician must make appropriate arrangements for the retention, storage or transfer of patient medical records.

Patients have a right to copies of their medical records; do not give original records to patients. Records are the property of the physician. To release copies of the records, you need written authorization, which should be retained with the original records. You can enclose an authorization form in the notification letter sent to patients. See Appendix II for a sample form. In case patients request their records for a future date instead of the present, include in the notification letter details on where the records will be stored, and for how long.

Patients may request records to be transferred to a specific physician. The Canadian Medical Protective Association (CMPA) recommends that the transfer takes place as soon as possible, usually within six weeks of the request. The OMA can provide suggested minimum fees for transferring medical records, which includes making copies of the records. Call the OMA’s Response Centre at 1-800-268-7215, ext. 3333 for the current suggested rates.
For more information on patient access to medical records and the transfer and retention of medical records, please refer to the:

- CPSO policy on medical records at: [http://www.cpso.on.ca/policies/policies/default.aspx?ID=1686](http://www.cpso.on.ca/policies/policies/default.aspx?ID=1686);
- CMPA information sheet called “A matter of records: retention and transfer of clinical records” at: [https://www cmpa-acpm.ca/cmpapd04/docs/resource_files/infosheets/2003/com_is0334-e.cfm](https://www.cmpa-acpm.ca/cmpapd04/docs/resource_files/infosheets/2003/com_is0334-e.cfm).

**How should drugs be disposed?**

For information on the disposal of drug samples, please refer to the Controlled Drugs and Substances Act (CDSA) at [http://laws.justice.gc.ca/en/C-38.8/index.html](http://laws.justice.gc.ca/en/C-38.8/index.html). When not practicing, physicians should either keep their prescription pads safe and secure, or simply destroy them.

**How do I handle health information technology?**

If the practice has scheduling, billing and/or Electronic Medical Record (EMR) systems, contact the computer software vendor to: 1) to cancel the contractual obligations; and 2) to get assistance on how to maintain patient confidentiality of the medical records on the systems.

You may be interested in selling your computer hardware. However, all patient information must be wiped cleaned first from all computers. Simply “deleting files” does **not** remove confidential data from a computer. Consider hiring an information technology company to accomplish this task, as they will ensure that no protected health information remains on the computer before it is sold or discarded.

For information on storing or disposing medical information, contact the College of Physicians and Surgeons of Ontario’s Physician Advisory Service at 1-800-268-7096, ext. 606, or the Canadian Medical Protective Association (CMPA) at 1-800-267-6522 or [www.cmpa-acpm.ca](http://www.cmpa-acpm.ca).

**3. The Practice – Business Issues**

**How do I decide on a departure date?**

Whether you are closing your practice completely or handing things over to another physician, your first step is to decide on a departure date. You want as much lead time as possible, to wind down a practice in an orderly manner, and give sufficient notification to the people and bodies affected.
Among the parties to notify are colleagues (see section 1), patients (see section 2), staff and business/office suppliers (see below); and medical associations/organizations (see section 4).

**What much notice should I give staff?**

One of your first obligations is to inform your staff, and keep them informed every step of the way. Employment law remains applicable to physicians winding down a practice, and you must observe it when wishing to terminate any employment. Consider that:

- If there was a formal employment contract, generally the minimum notice requirements for termination of an employee without cause will be governed by the Employment Standards Act (ESA). Notice can be provided as working notice, or payment in lieu of notice. For information on termination pay and employment standards, contact the Ontario Ministry of Labour at 1-800-531-5551, or 416-326-7160 in the Greater Toronto Area, or visit [http://www.labour.gov.on.ca/english/es/](http://www.labour.gov.on.ca/english/es/).

- If there was no employment agreement, the obligations toward the employee will be determined by case law, and may exceed those dictated by the ESA. If you have no formal agreement in place, it is advisable to contact a lawyer before proceeding.

- In some cases, the amount of notice required for an employee(s) would be so high as to be prohibitive in terms of to provide payment in lieu of notice. Try to provide enough working notice to line up the date for the closing of the practice with the notice requirement for terminating staff.

If you are in solo practice, discuss with your lawyer your obligations towards your staff regarding the closure. Beyond your legal obligations, consider the moral obligations you may feel. For instance, you may want to help staff find other employment with colleagues, offer testimonial letters, or even give staff a financial bonus for their efforts on your behalf.

Depending on the job market, your staff may start looking for another position quickly, and even tender their resignations. You may want to pre-empt this by offering bonuses, severance packages, or other incentives to stay with you until the end (and possibly longer after the practice is closed).

**What happens to staff if another physician takes over?**

Giving your staff advance notice provides them with the time they need to make plans of their own. If you are selling your practice, the physician taking over may want to start with his or her own staff; you will have to discuss that with the buyer. Your own staff may not want to remain in the practice with a new physician, but need to know if it is an option.
If you are in a group practice and no one is taking over your practice, your partners may want to reduce staff hours. This will have to be done with the same legal considerations and obligations towards staff as if you were in solo practice, to reduce the risk of any legal actions. It is recommended to seek legal advice in such a situation.

**What do I do with medical equipment?**

There are several options for selling or passing on your medical equipment:

- Contact your medical equipment supplier and ask for a reasonable estimate of what your equipment is worth. If it is in good condition, your suppliers may purchase it from you.
- Consider donating your equipment to non-profit organizations that perform medical mission work.
- Advertise it in medical publications (e.g. the OMA’s *Ontario Medical Review*) or on hospital notice boards.
- Inform your colleagues what you have available. They may be interested or know of other physicians who would be. If you are in a group practice, you may be able to sell any portion of equipment for which you are part owner to the group or to any new physician coming into the group.

**How do I wind down business affairs with suppliers?**

You will need to contact all of your services and product providers to let them know when you want to close all outstanding accounts/agreements. For a sample letter to send, see Appendix IV. The list of suppliers could include, but is not limited to:

- landlord (if leasing – see below)
- Canada Post
- computer vendor
- equipment vendors (if leasing)
- janitorial service
- medical/office supply vendors (e.g. business cards, letterhead, prescription pads)
- utility companies (e.g. telephone, Internet, hydro, etc.)
- answering service
- linen service;
- landscaping/plant service (if applicable) and
- subscriptions (e.g. magazine and journals)
What happens to my lease?

Be careful to review your office lease agreement to determine if it allows for termination prior to the expiry date, or when notice must be provided to indicate that the lease will not be renewed (to avoid the automatic extension of the lease).

If your lease permits, plan on closing at the end of it to save on the penalty fees. If the terms of the lease are unclear to you, it is advisable to speak with a lawyer prior to giving notice to terminate the agreement.

If you own the building, consult with a lawyer and/or real estate consultant to plan an appropriate disposition of the premises.

What types of business records do I need to retain?

The Ontario Ministry of Revenue’s Tax Office states that you must keep (manually or electronically) books and documents with enough information to support your financial records for at least seven years. That includes financial statements, general ledger, bank statements, cancelled cheques, etc. Consult your accountant, or call the Ministry of Revenue at 1-866-ONT-TAXS (1-866-668-8297). You will also need an accountant for year-end financial statements.

Under the Employment Standards Act, you must retain employee records for a minimum of three years after the employee ceases to be employed. The number of hours the employee worked in each day and week must also be retained for three years after the information was provided to the employee. Consult a lawyer regarding your legal obligations. For more information, contact the Ontario Ministry of Labour at 1-800-531-5551 or 416-326-7160 in the Greater Toronto Area, or visit www.labour.gov.on.ca.

4. Medical Associations/Organizations

Which bodies do I need to notify?

Physicians belong to or do business with a number of professional associations and organizations. Try to notify them at least three months before the effective date your practice winds down. Provide all of your new contact information (if possible), so they can update their system and/or refund any unused portion of payments. Key stakeholders include, but are not limited to:

- **Ministry of Health and Long-Term Care** – OHIP office where you submit your claims, or call 613-545-0656. See www.gov.on.ca/health.
- **Ontario Medical Association**, Membership – call 1-800-268-7215, ext. 2987. See www.oma.org. If you are closing due to retirement, please talk to us about the products and services that are still available to you as a member.

● **College of Physicians and Surgeons of Ontario**, Registration – call 1-800-268-7096. See www.cpso.on.ca. If you are retiring but still want to keep your medical licence active, talk to them about the process.

● **Royal College of Physicians and Surgeons of Canada** (for physician specialists) – call 1-800-668-3740. See www.rcpsc.medical.org.

● **College of Family Physicians of Canada** (for family physicians) – call 1-800-387-6197. See www.cfpc.ca.

● **Ontario College of Family Physicians** (some family physicians belong to this organization) – call 416-867-9646. See www.ocfp.on.ca.

● **Canadian Medical Protective Association** – call 1-800-267-6522. See www.cmpa-acpm.ca.

Beyond these medical bodies, consider the other organizations that you belong to (e.g. alumni), and provide them with appropriate updates of your status as well.
5. Practice Closure Checklist

This guide is not an exhaustive compilation of everything you need to do to close a practice. But the following checklist should make for a good start on the tasks facing you. Keep track of whether you have notified, or considered in your planning, the following:

Legal and financial:
- Lawyer
- Credit card companies
- Banks or trusts companies
- Canada Revenue Agency
- Municipal tax office
- Insurance companies, e.g. life, residence, business, auto
- Accountant
- Financial advisor

Patient-related and medical:
- Patients
- Physicians to whom patients are commonly referred
- Hospitals where you work or have privileges (on-call group)
- Nursing homes where you may have provided visits
- Laboratories where you send patient tests
- Local pharmacies
- Patient medical records
- Medical record storage company
- Health information technology, e.g. electronic medical record software or computer hardware
- Disposal of drugs

Business issues:
- Staff employed or otherwise working in the practice
- Ministry of Health and Long-Term Care – OHIP office where you submit claims
- Ministry of Labour for employee issues (e.g. notice and pay in lieu for staff)
- Canada Post
- Pharmaceutical companies
- Landlord
- Computer vendor
- Janitorial service
- Medical and office supply vendors (business cards, letterhead, prescription pads, etc.)
- Utility companies (telephone, Internet, hydro, etc.)
- Linen service (if applicable)
- Landscaping service (if applicable)
- Plant service (if applicable)
- Biological waste removal service (if applicable)
- Website administrator (for content and web address)
- Magazine subscriptions
- Office equipment and furniture

**Professional associations:**
- Ontario Medical Association (OMA)
- College of Physicians and Surgeons of Ontario (CPSO)
- Royal College of Physicians and Surgeons of Canada (RCPSC) – for specialists
- College of Family Physicians of Canada (CFPC) – for family physicians
- Ontario College of Family Physicians (OCFP) – for family physicians
- Canadian Medical Protective Association (CMPA)
- Canadian Medical Association (CMA)
Appendix I – Sample Letters When Closing a Practice

Note, these letters refer to a retiring physician. If you are winding down the practice for other reasons, revise accordingly.

**Closing a medical practice with no physician taking over:**

Dear Patients,

With mixed emotions, I wish to inform you that I will be retiring from the practice of medicine on (insert date).

For your convenience, I have enclosed an authorization form for the transfer of your medical records to a physician of your choice. After (insert date), all my medical records will be transferred and stored at (insert name, address and phone number of medical storage company). They can provide a copy of your records for a fee.

If you would like information about other physicians in the area, please contact Health Care Connect at 1.800-445.1822.

I will miss my patients and friends, and wish you all the best.

Sincerely,

**Closing a medical practice with another physician taking over:**

Dear Patient,

With mixed emotions, I wish to inform you that I will be retiring from my practice of medicine on (insert date).

I feel very fortunate in finding Dr. (insert name of physician) to take over my practice. Dr. (insert name) received his/her training at (insert institution) and completed his/her residency in (insert year). It is very gratifying to have found such a caring and competent doctor to take my place. Dr. (insert name) will begin working with me on (insert date). If you are visiting the office before I leave, I will be pleased to introduce you to him/her.

Your medical records will automatically remain with Dr. (insert name) unless I receive written authorization (form enclosed) from you to transfer them to another physician. For more information about other physicians in the area, please contact Health Care Connect at 1.800.445.1822.

I will miss my patients and friends, and wish you all the best.

Sincerely,
# Appendix II: Authorization for Release of Medical Records

1. **Patient (COMPLETE IN FULL):**

<table>
<thead>
<tr>
<th>Name – Last, First, Middle</th>
<th>Health Card Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
<td>Telephone</td>
</tr>
<tr>
<td>City</td>
<td>Province</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
<td></td>
</tr>
</tbody>
</table>

2. **Records Released From:**

<table>
<thead>
<tr>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
</tr>
<tr>
<td>Telephone</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>Province</td>
</tr>
<tr>
<td>Postal Code</td>
</tr>
</tbody>
</table>

3. **Records Released To:**

<table>
<thead>
<tr>
<th>Name – (Self, Physician, Lawyer, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
</tr>
<tr>
<td>Telephone</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>Province</td>
</tr>
<tr>
<td>Postal Code</td>
</tr>
</tbody>
</table>

4. I hereby authorize (your name) to make all of my medical records and reports available to Dr:_____________________ located at ___________________________________

5. I understand that this is an uninsured service not covered by my medical insurance plan. I realize there may be a charge for this service and that I am responsible for it. Please contact me concerning the fee prior to copying my records.

Signature of patient_____________________________________
Date________________________

If not signed by the patient, please indicate relationship: (Parent or guardian of minor patient, Guardian or conservator of an incompetent patient)

Name of Guardian/Representative ____________________________________________
Legal Relationship___________________________________________________________
Date_______________________________Witness__________________________________
Appendix III: Medical Record Storage Companies

Record Storage & Retrieval Services (RSRS)
111 St. Regis Crescent South,
Toronto, ON M3J 1Y6
Toll Free: 1-888-563-3732
Office: (416) 398-0638
Fax: (416) 398-5932
www.rsrs.com

DOCUdavit Solutions Inc.
28 Eugene Street
Toronto, ON M6B 3Z4
Toll Free: 1-888-781-9083, ext. 105
Office: (416) 781-9083, ext. 105
Fax: 1-866-297-9338
www.docudavit.com

Accuro
1B – 700 Industrial Avenue
Ottawa, ON K1G 0Y9
Office: (613) 738-1242, ext. 224
Fax: (613) 738-0562
www.accuro.ca

Disclaimer: This information is provided to assist Ontario Medical Association members in obtaining the names and contact information of medical storage companies in the province of Ontario who have, in the past, provided medical storage services to physicians. It is an informative service only and the names of the companies are in no particular order. The OMA does not endorse these medical storage companies, nor does it make any representations with respect to the quality of any services, or accuracy of information they may provide. The OMA does not take any responsibility for any services they may provide, and the OMA shall not be held liable, directly or implicitly, for any actions undertaken on the basis of information contained in this resource document.
Appendix IV: Informing Professional Bodies and Business Contacts – Template Letter

Date _________________________

Name & Address of Organization

To whom it may concern:

I wish to notify you of the cancellation of services/membership for:

Dr. ______________________________________________________________

Membership/Account # _______________________

Old Address _________________________________________________________

Telephone __________________________ Fax ____________________________

Please forward all correspondence to:

New Address _________________________________________________________

Please amend your records. If you need further information, please contact me directly.

Sincerely,
This reference guide was designed to help physicians wind down their practice as painlessly and professionally as possible. By planning ahead, you can meet all of your business and professional obligations. The advice in this guide is general, and each closing has its own considerations. Therefore, you are strongly encouraged to seek legal and financial advice regarding your specific situation. For more information, or if you have any questions, please call the OMA’s Practice Management and Advisory Services toll-free at 1-800-268-7215, or e-mail practiceadvisory@oma.org. You can also call the Physician Advisory Service of the College of Physicians and Surgeons of Ontario at 416-967-2606 or toll-free at 1-800-268-7096, ext. 606.

The Guide and its contents (the “Guide”) provide general information on the subject matter set out in the Guide’s title. The Guide is not intended to provide specific advice as appropriate advice will vary in different circumstances. The Guide has been developed and is owned by the Ontario Medical Association (OMA). The Guide is protected by Canadian copyright law. The Guide shall not be reproduced, published, distributed, sold, posted, communicated, disseminated, broadcasted or otherwise made available without the prior written consent of the OMA.