

Personal Tax Engagement Letter

It is desirable to have a clear understanding of the terms of our engagement as the preparer of your personal income **tax return for 2017 and subsequent years.**

It is understood and agreed that:

- a. You will provide us with accurate and complete information necessary to compile your personal income tax return. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided.
- b. The responsibility for the accuracy of the information and completeness of the representations reflected in your return remains with you. Any amended returns required due to missed slips will be charged out at our regular billing rates.
- c. We may ask you to clarify certain information as provided by you to ensure an accurate filing position.
- d. Your personal income tax return will include the following statement “Prepared without audit from information supplied by the taxpayer.” along with our CPA firm name identified as your tax preparer.
- e. If the income tax return contains any business schedules where we compile the figures, we will include with such forms or schedules the following statement: “Prepared without audit from information supplied by the taxpayer. Readers are cautioned that this statement may not be appropriate for their purposes.”
- f. You are responsible for providing information in regards to foreign property, including investment portfolios with stocks and mutual funds with U.S. or International holdings, owned by you at any time during the year. There are substantial fines and penalties for non-compliance.
- g. We do not provide U.S. tax services. If you are a U.S. citizen or green card holder, let us know and we will refer you to someone who can assist you.
- h. We recommend that you provide us with copies of any correspondence you receive from Canada Revenue Agency immediately. In many cases, reply deadlines apply, and if not met, proposed assessments or re-assessments may be issued or opportunities to challenge issues may be lost.
- i. Please retain all information relevant to your personal income tax return preparation, as it may be necessary in case of future audits by the tax authorities. We do not keep photocopies of all documentation provided to us.
- j. As you are responsible for your personal income tax return, it is necessary for you to review your return and sign a T183 prior to filing.
- k. Your personal income tax return may be audited or reviewed by Canada Revenue Agency. We will provide assistance as required and will establish a separate fee for those services.
- l. You understand that the law provides penalties for understated tax liabilities.

FEES

Our professional fees will be based on our regular billing rates plus direct out-of-pocket expenses and applicable Goods and Services Tax. Fees for additional services will be established separately. Our bills for services are due when rendered and interim days are subject to interest at 1 ½ % per month.

ELECTRONIC COMMUNICATIONS

Unless otherwise notified to Deverdenne Davis Cyr LLP, Deverdenne Davis Cyr LLP may communicate and exchange unencrypted information using direct connections or remote access to the clients network infrastructure, using applications and corresponding protocol like email, FTP, telnet, and others, or by using different types of media, such as memory sticks, CD's or DVD's. In consenting to this method of communication and data exchange, the client accepts the inherent risks (including without limitation the security risks of interception of data or unauthorized access to network infrastructures, the risks of corruption of communication data, the risks of viruses or other malicious codes, the risks of configuration, mismatch or compromised services). You may withdraw your consent to the receipt of these communications at any time, by advising us in writing.

LIMITATION OF LIABILITY

The liability of Deverdenne Davis Cyr LLP to you, for any claim related to professional services provided pursuant to this engagement letter in either contract, negligent misrepresentation or tort, including the officers and employees of the accounting firm shall be strictly limited to the amount of any professional liability insurance the firm may have available at the time such claims are made. No claim shall be brought against the accounting firm in contract or tort more than two years after the services were completed or terminated under this engagement.

The arrangements outlined in this letter will continue in effect from year to year unless changed by us. However, either party may terminate this agreement within 14 days of signing or we may terminate the agreement if fees remain due after 60 days from the date of the invoice.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us prior to our commencement in preparing your personal income tax return. We appreciate the opportunity of continuing to be of service to you.

ANTI-SPAM POLICY FOR ELECTRONIC COMMUNICATION

Canada's Anti-Spam Policy permits us to send you mass electronic announcements, newsletters, tax planning information kits, etc. by email only if we have your consent. You may withdraw your consent to receive electronic messages from us at any time. All electronic messages sent to you will be compliant with Canada's Anti-spam legislation and will include: our name, mailing address, telephone number, our website address, a link where you can unsubscribe from our messages, the email address of a person you can contact about our messages, and, as applicable, the name or business name of the person sending the messages on our behalf.

Do you wish to receive electronic communication?

Yes

No

Yours truly,

DEVERDENNE DAVIS CYR LLP

Chartered Professional Accountants

The services and terms as set out above are as agreed.

Client Signature

Date

Client Name