



Letter of Engagement

The purpose of this Letter of Engagement is to ensure that there is a clear understanding of the terms as preparers of your personal tax return.

You understand that you are ultimately responsible for the content of your personal income tax return. Canada Revenue Agency (“CRA”) may impose a penalty in the event a false or misleading return is filed. And, a penalty can also be imposed on the preparer. Therefore, in order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements:

- We will prepare your personal income tax return, and, any supporting schedules and returns as may be applicable, based on information provided by you. ***This includes informing us of all interests you held in foreign properties with an aggregate cost in excess of \$100,000 at any time in the year, as well as all income from any foreign properties regardless of their aggregate value and all income and transactions relating to non-resident trusts.***
- We will not audit or otherwise verify the information that you provide, although we may ask you to clarify some of the information so that we are able to prepare your tax return correctly and in accordance with the law. Your personal tax return will be stamped with the following: ***"Prepared without audit based on information provided by the taxpayer."***
- It is your responsibility to provide us with all the information required to prepare a complete and accurate return. You have the final responsibility for the income tax return; therefore it is necessary for you to review it carefully.
- It is important that you retain all the documents, cancelled cheques and other information that forms the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the return if requested to do so by CRA. CRA may select your return for review. Often they request copies of your receipts and other times they may require an audit. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations, we will be available upon request to represent you.

We respect the privacy of personal information. By engaging us, you agree to provide us with any personal information necessary for us to meet your service requests. Before you provide us with any personal information on behalf of others, you agree that you will have obtained consent for collecting, using and disclosing this information, according to privacy legislation. We follow rigorous privacy practices and we have a privacy policy that governs our use and handling of the information you provide to us. We invite you to contact our privacy officer at (403) 221-6380 or privacy@segurollp.ca if you would like additional information about these practices, to change your contact information, or to let us know if there are any types of correspondence that you do not wish to receive from our office.

All invoices are due and payable upon presentation.

The arrangements outlined in this letter will continue in effect from year to year unless changed by us.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us the enclosed copy. Please feel free to call us with any questions or concerns at (403) 221-6380.

Sincerely,

SEGURO LLP

Name: _____

Signature: _____

Date: _____