

2017 ENGAGEMENT LETTER

March 2018

Dear Valued Client,

We appreciate the opportunity to provide taxation services to you with respect to your 2017 personal income taxes (T1 Form).

Please note that Canada Revenue Agency (CRA) could impose penalties upon taxpayers and upon our firm, as your income tax return preparers, for failure to observe due care in preparing income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

We will prepare your **2017** Canadian Federal (T1) and Provincial personal income tax returns from information which you will furnish to us. We will be relying solely upon such information to prepare the return. **We will, as well, be relying solely upon you to ensure that the information that you provide us will be complete and accurate.** We will make no audit or other verification of the data you submit, although we may need to ask you for clarification of some of the information. We will furnish you with questionnaires and / or worksheets to guide you in gathering the necessary information for us. Your use of such forms will also assist us in keeping our fees to a minimum.

You should retain all the documents, cancelled cheques, and other data that form the basis of your income and deductions, as it may be necessary to provide information to support the accuracy and completeness of the returns. Therefore, you should review them carefully before signing.

It is your responsibility for complete and accurate information including values used in tax election forms and other prescribed information forms. If you will be filing an election that includes the value of property, we will rely on you for the accuracy and completeness of any valuation. We, as accountants, are not responsible for the valuation or values attributed in prescribed elections. The "CRA" may review the election and assess different values to the property than those included in the election. This difference may result in additional taxes being assessed along with adjustments to the tax cost base of the asset being elected on.

Our work in connection with the preparation of your personal income tax returns does not include any procedures designed to discover defalcations or other irregularities, should any exist. We will render such accounting and bookkeeping assistance, as we find necessary for the preparation of your income tax returns.

The law (Income Tax Act) provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us. You will have ultimate responsibility (and be required to reimburse us) for any penalties that may be imposed upon us as a consequence of our preparing your tax returns based upon the information that you have supplied to us.

Your returns may be selected for review or audit by the "CRA". Any proposed adjustments by the examining agent are subject to certain rights of appeal under the Income Tax Act. In the event of such examination, we will be available, upon request, to represent you and we will render invoices for the time and expenses incurred.

Our fee for all of the above services will be based upon the amount of time required at our standard billing rates, plus out-of-pocket expenses. All invoices are due and payable upon presentation. Returns will be filed once full payment has been received.

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

NOTE: It is important that you ensure ALL information slips are provided with your return because the Canada Revenue Agency's (CRA's) process of matching information slips to tax returns has become very accurate. In certain circumstances, unreported income can be subject to penalties.

IF THE FOREGOING FAIRLY SETS FORTH YOUR UNDERSTANDING, PLEASE SIGN THE ENCLOSED COPY OF THIS LETTER IN THE SPACE INDICATED AND RETURN IT TO OUR OFFICE.

If this engagement includes other members of your immediate family, we request that they also sign a copy of the engagement letter. You may sign for minor children.

Yours Truly,

Rutwind Brar LLP

Rutwind Brar LLP
Chartered Professional Accountants

**Accepted By:
Client:**

_____	_____	_____
Signature	Print Name	Date (MM/DD/YYYY)

Spouse:

_____	_____	_____
Signature	Print Name	Date (MM/DD/YYYY)

Dependant (whom we are filing a tax return for):

_____	_____	_____
Signature	Print Name	Date (MM/DD/YYYY)

Dependant (whom we are filing a tax return for):

_____	_____	_____
Signature	Print Name	Date (MM/DD/YYYY)