



JAMES J. KEILLER
Chartered Professional Accountant

Dear valued client:

Re: 2017 T1 Personal Income Tax Return Engagement

Thank you for the opportunity to work with you and advise you on income tax and financial matters. The purpose of this letter is to set out a clear understanding of the nature of my involvement as the preparer of your 2017 personal income tax return and your responsibilities as the taxpayer. As such, I ask you to agree to the following arrangements.

Please sign and date at the bottom of this letter and return it to me as soon as possible.

It is understood and agreed that:

- (a) The accuracy of the information and completeness of the representations reflected in your return is your responsibility under the Income Tax Act. You represent that the information supplied to me is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the Income Tax Act.
- (b) You confirm that you have provided me with all income and deduction items to be included in your tax return and that they are correct and complete. You confirm that all sources of income have been disclosed, all deductions were incurred to earn income, and all credits claimed are supported by receipts.
- (c) If you sold your home during the tax year, you must report the sale on your tax return, even if it was your principal residence for the whole time you owned it. There are significant fines for not reporting.
- (d) If you owned certain property outside of Canada totalling more than \$100,000 at any time during the tax year, it may be necessary for you to declare such ownership in your tax return. There are substantial fines and penalties for non-compliance.
- (e) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to me all facts related thereto.
- (f) We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. It is up to you to provide me with accurate and complete information necessary to prepare such personal income tax return.
- (g) If requested by you, we will assist you in providing additional information or explanations related to our preparation of your return should any taxation authorities subsequently request it.

Fees

The fees for our services will be based on time spent on the engagement at our standard billing rates and are due when services rendered.

Confidentiality

I will maintain in confidence the information you give me. Accordingly, without your consent, your personal information will not be disclosed to individuals outside my firm or used by anyone in my firm other than those who are involved in preparing your tax return and/or providing related services.

Yours truly:

JAMES J. KEILLER PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

James Keiller
James Keiller, CPA, CA, CMA

JK/kf

The services and terms as set out above are as agreed. As well, I acknowledge and accept my responsibilities as the taxpayer as outlined above.

Signature: _____

Date: _____

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