

January 31, 2021

Dear Valued Client:

The purpose of this letter is to set out a clear understanding of the nature of our involvement as the preparer of your (and your minor children) personal income tax return(s) for 2020 and your responsibilities as the taxpayer.

- (a) It is agreed and understood that you are responsible to provide accurate and complete information necessary to complete your tax return(s).
- (b) If you owned certain property outside of Canada totaling more than \$100,000 at any time during 2020, it may be necessary for you to declare such ownership in your tax return(s). There are substantial fines and penalties for non-compliance. It is understood and agreed that it is your responsibility to provide us with the correct and complete information with regards to ownership of, or beneficial interests in, specified foreign property as reported on the Foreign Income Verification Statement (T1135) and the related foreign income.
- (c) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.

## Our Responsibilities

It is understood and agreed that our role as your tax return preparer is as follows:

- (a) We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided.
- (b) If the income tax return contains any business or rental schedules where we compile the figures, we will include with such forms or schedules a disclaimer in the following form:  
*“Prepared solely for income tax purposes without audit or review from information provided by the taxpayer.”*

## Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, your personal information will not be disclosed to individuals outside our firm or used by anyone in our firm other than those who are involved in preparing your tax return(s) and/or providing related services, except with your consent.

## Disclosure of Personal Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- (a) you represent to us that you have obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- (b) we will hold all personal information in compliance with our Firm's Privacy Statement.

## Use of Personal Information

By signing this letter, each family member (adult and minor children alike) consents to our use and disclosure of personal information as is necessary for the purpose of preparing your (and your minor children) personal income tax return(s), including:

- (a) transferring personal financial information from one family member's return onto another family member's return, in order to maximize eligible tax credits, minimize taxes payable, or take advantage of deductions;
- (b) delivering your (and your minor children) completed tax return(s) to you or any family member.

**Our Fees**

Upon completion of your income tax return(s) or after providing advice and/or related services, we will render a bill for services at our usual billing rate and applicable GST, which will be payable on receipt. Invoices unpaid for 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 15% per annum. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

**Cost of Responding to Canada Revenue Agency and Other Government Agencies**

In the event we are required to respond to Canada Revenue Agency's information request, a subpoena, court order, government agencies or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us, at our normal hourly rates, for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs, including applicable GST incurred.

If you have any questions about the contents of this letter, please call us. If the above terms are acceptable to you, please sign this letter in the space provided and return it to us prior to our commencement in preparing your personal tax return(s). We appreciate the opportunity of continuing to be of service to you (and your minor children) in the preparation of your personal income tax return(s).

Yours truly,

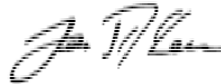
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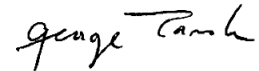
Erin Edwards



Caulinda Bartok



Ken McLean



George Tamaki

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.

Signed \_\_\_\_\_

Date \_\_\_\_\_