

January 31, 2023

Dear Valued Client:

## **Re: Personal Income Tax Return Engagement Letter**

The purpose of this letter is to outline the nature of our involvement in the preparation of your (and your spouse, minor children, other dependent) personal income tax return(s) for the current tax year and beyond and your responsibilities as the taxpayer.

### **Our Responsibilities**

As agreed, we will prepare the personal income tax return(s) and supporting schedules from information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided.

### **Taxpayer's Responsibilities**

It is understood and agreed that:

- (a) you will provide us with accurate and complete information necessary to compile the personal income tax return;
- (b) the accuracy and completeness of the representations reflected in the personal income tax return is your responsibility under the *Income Tax Act*;
- (c) you confirm that you have provided us with all income and deduction items to be included in the personal income tax return and that they are correct and complete. You confirm that all sources of income have been disclosed, and all deductions were incurred to earn income;
- (d) If you owned certain property outside of Canada totaling more than \$100,000 at any time during the year, 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;
- (e) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto; and
- (f) You have the final responsibility for the accuracy and completeness of your personal income tax return and therefore, you should review it carefully and advise us immediately of any discrepancies, omissions or errors.

### **Reporting**

Your personal income tax return will include the name Bartok Group as your personal income tax return preparers.

## **Communications**

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

## **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.

## **Responding to Tax Authorities**

Should tax authorities ask you for additional information or require explanations relating to a corporate income tax return we prepared for you, we will provide you all the help you need.

## **Fees**

Our professional fees will be based on our regular billing rates and applicable GST, billed as the work is done and will be due upon receipt of the invoice. Invoices unpaid 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.

Any additional services provided to you will be the subject of a separate arrangement letter.

## **Terms**

The engagement letter will continue in for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

**Conclusion**

If you have any questions about the contents of this letter, please raise them with us. Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for the compilation engagement.

We appreciate the opportunity of continuing to be of service to you.

Yours truly,

BARTOK GROUP

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BARTOK GROUP

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 in this *Personal Tax Return Engagement Letter* dated January 31, 2023.

Signed \_\_\_\_\_ Print Name \_\_\_\_\_ Date \_\_\_\_\_

Family Members Covered by This Document (please print name(s)):

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