SEYMOUR GARDNER & ASSOCIATES
Chartered Professional Accountants

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2024 Personal Tax Return Engagement Letter

We appreciate the opportunity to work with you on your income tax return. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare returns to confirm the following arrangements.

IT IS UNDERSTOOD AND AGREED THAT:

1. Under the *Income Tax Act (Canada),* it is your responsibility to provide us with the information required to prepare complete and accurate return and to fully disclose all of your reporting requirements under the *Income Tax Act*.

2. It is our responsibility to prepare your return correctly according to the law based on the information that you have provided.

3. It is ***not*** our responsibility to audit or otherwise attempt to verify the accuracy or completeness of any information provided.

4. If you owned certain property outside of Canada totalling more than CAN $100,000 at any time during 2024, it may be necessary for you to declare such ownership on your tax return. Please indicate the following:

   You confirm that you ***did or did NOT*** , at any time in the 2024 year, own or hold beneficial interests in specified foreign property (**investments, real estate etc**.) totalling more than CAN $100,000.

5. If you sold property at any time in the 2024 year that has been considered your principal residence at any point during ownership, you are required to disclose this information to the Canada Revenue Agency on your personal income tax return.

6. The Canada Revenue Agency will provide Elections Canada with your name, address and date of birth to update the Voter Registry. Please indicate the following:

   You ***do / do NOT*** consent to providing Elections Canada with your name, address and date of birth.

FEES:
Our fee for the preparation and filing of your return is based on our fee schedule, plus out-of-pocket expenses. These fees are also based on the complexity of the work associated with your return. All invoices are due and payable upon presentation. Outstanding amounts will be charged interest at 1.50% per month (18% p/a).

By signing this letter, you agree that we may retain personal information and any records containing personal information pending satisfaction of any outstanding accounts, even if a request is made under *Personal Information Protection Act* for access to that information.

ADDITIONAL SERVICES:
CRA may select your return for a pre or post assessment review. These reviews are not considered a part of the personal tax return engagement. Representation on these matters may be subject to an additional fee based on the complexity associated with the review.

CONFIDENTIALITY:
By engaging our services, you agree to provide personal information necessary for us to meet your service requests. You agree that you will have obtained consent for collecting, using and disclosing this information according to privacy legislation.

Our business respects the privacy of personal information. We will not rent, sell, or otherwise make your personal information available to any third-party without your permission. We will use your information to complete your service requests, to inform you of changes in our business or service offerings, and to maintain our professional correspondence with you.

PRACTICE INSPECTIONS:
In accordance with our professional obligations under the CPA Code of Professional Conduct, our files are periodically reviewed by practice inspectors and firm personnel to ensure we are adhering to standards. Practice inspectors and firm personnel will maintain confidentiality of client information.

LIMITATION OF LIABILITY:
The liability of Seymour Gardner & Associates to you for any claim related to professional services provided pursuant to this engagement letter in either contract, negligent misrepresentation or tort, including the partners, officers or employees of the accounting firm shall be strictly limited to the amount of any professional liability insurance the firm may have available at the time such claims are made. No claim shall be brought against the accounting firm in contract, negligent misrepresentation or tort more than three years (from date of Notice of Assessment) after the services were completed or terminated under this engagement.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us.

Please feel free to call us with any questions or concerns at (604) 525-4686. Thank you for your trust in our business.

Sincerely yours,
Seymour Gardner & Associates

Seymour Gardner & Associates

Services and terms set out are understood and as agreed.

Per: _____ _____ Date: _____
Print Name Signature

Per: _____ _____ Date: _____
Print Name Signature