

## Personal Tax Letter of Engagement

Dear Sir/Madame:

We appreciate the opportunity to work with you and advise you on income tax matters. 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 2025 personal income tax return based on the information that you provide to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information.

It is our responsibility to prepare your tax return correctly according to the law and the information you have provided. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You are required to retain all the documents, cancelled cheques and other data that form the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the return to CRA. You have the final responsibility for the income tax return and therefore, should review it carefully before you approve it for filing.

By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax return. This includes informing us of the sale of your principal residence and all interests you held in foreign properties with an aggregate cost in excess of \$100,000 CDN at any time in the year, as well as all income from any foreign properties regardless of their aggregate value.

You also acknowledge and agree that our firm was not engaged or responsible for preparing or filing the Underused Housing Tax (Form UHT2900) or a Bare Trust return (T3).

Our business respects the privacy of personal information, that is, information that identifies you as an individual, or that is associated with such identifying information. Please contact our office for more information on our privacy policy. By engaging in our services, you agree to provide personal information necessary for us to meet your service requests.

Before you provide us with any personal information on behalf of others, you agree that you will have obtained consent for collecting, using and disclosing this information, according to privacy legislation. In any dispute, action, claim, demand for losses or damages arising from the services provided by us, ACM Fitterer Ltd. shall only be liable for its proportionate share of the total liability based on the degree of fault as determined by a court of competent jurisdiction notwithstanding the provisions of any statute or rule of common law which create, or purport to create, joint several liability.

You agree that ACM Fitterer Ltd. shall in no event be liable to you for any actions, damages, claims, liabilities, costs, expenses, or losses in any way arising out of or relating to the services performed for an aggregate amount of more than:

- a) The fees paid to ACM Fitterer Ltd. for services under this Agreement; and
- b) \$ 10,000

No exclusion or limitation on the liability of other responsible persons imposed or agreed at any time shall affect any assessment of our proportionate liability hereunder.

CRA may select your return for review. Often they request copies of your receipts and other times they may require a full audit. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations, we will be available upon request to represent you.

Our fee for services is based on our fee schedule plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us the enclosed copy. Please feel free to call us with any questions or concerns at (250) 585-5503. Thank you for your trust in our business.

Sincerely yours,

*ACM Fitterer*

**Chartered Professional Accountants**

**Accepted By:**

\_\_\_\_\_

Name in print

\_\_\_\_\_

Date

\_\_\_\_\_

Signature

Current Email Address: \_\_\_\_\_

Current Phone Number: \_\_\_\_\_

Current Address: \_\_\_\_\_

Would you like to receive your Personal Tax Return via secure PDF email?  YES  NO

Preferred method of contact:  EMAIL  TELEPHONE