



LM Rourke CPA - Professional Corporation
69 First Street Suite Unit B
Collingwood ON L9Y 1A2
Tel.: (705) 980-0180 Fax: (705) 980-0177
E-mail: info@lmrourkecpa.ca

Personal Tax Return Engagement

It is desirable to have a clear understanding of the terms of my engagement as preparer of your **personal tax return(s)** for 2020.

It is understood and agreed that:

- You have provided us with accurate and complete information necessary to compile your personal income return. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. We wish to emphasize that this engagement cannot be relied on to prevent or detect errors or other irregularities in the information provided to us.
- The responsibility for the accuracy of the information and completeness of the representations reflected in your return remains with you. Any amended returns required due to missed slips will be charged out at our regular billing rates.
- We may ask you to clarify certain information as provided by you to ensure an accurate filing position.
- Your personal income tax return will be stamped with the following statement:

"Prepared without audit from information supplied by the taxpayer".

This communication will appear with the name **LM Rourke CPA - Professional Corporation** as your personal tax return preparer.

- You are responsible for providing information in regard to foreign property, including investment portfolios with stock and mutual funds with U.S. or international holdings, owned by you at any time during the year. There are substantial fines and penalties from the Canada Revenue Agency for non-compliance.
- We do not provide U.S. tax services. If you are a U.S. citizen or green card holder, please advise us and we will refer you to the appropriate tax firm to assist you.
- We recommend that you provide us with any correspondence you receive from the Canada Revenue Agency immediately. In many cases, reply deadlines are assigned and, if not met, proposed assessments or re-assessments may be issued or opportunities to challenge issues may be lost.
- Please retain all information relevant to your personal income tax preparation, as it may be necessary in case of future reviews or audits by tax authorities. We cannot be relied on to maintain photocopies of all documentation provided to us.
- As you are responsible for your personal income tax return, it is necessary for you to review and sign the appropriate documentation prior to your return being filed.
- Your personal income tax return may be reviewed or audited by the Canada Revenue Agency. Upon request, we will provide assistance as required and will establish a separate fee for those services.
- You understand that the law provides penalties for understated or misrepresented tax liabilities.

FEES

Our professional fees for preparation of your personal tax return, and submission to the Canada Revenue Agency, will be based on our regular billing rates plus direct out-of-pocket expenses and applicable tax. Please note that client requested follow-up related to the personal tax return or other matters after submission to the Canada Revenue Agency may also billed at our regular billing rate.

Fees for business consulting services will be considered a separate engagement and will be billed at our regular billing rates. Our bills for service are due upon receipt of the invoice.

ELECTRONIC COMMUNICATIONS

Unless otherwise notified to LM Rourke, CPA - Professional Corporation, we may communicate and exchange unencrypted information using direct connections or remote access to the client's network infrastructure, using applications and corresponding protocols such as email, FTP, telenet, and others, or by using different types of media (such as memory sticks, CDs or DVDs). In consenting to this method of communication and data exchange, the client accepts the inherent risks (including without limitation the security risks of interception of data or unauthorized access to network infrastructures, the risks of corruption of communication data, the risks of viruses or other malicious codes, the risks of configuration, mismatch or compromised services). You may withdraw your consent to the receipt of these communications at any time, by advising us in writing.

ANTI-SPAM POLICY FOR ELECTRONIC COMMUNICATION

Canada's Anti-Spam Legislation (CASL) permits us to send you mass electronic announcements, newsletters, tax planning information kits, etc. by email only if we have your consent. You may withdraw your consent to receive electronic messages from us at any time. All electronic messages sent to you will be compliant with CASL and will include: our name, mailing address, telephone number, website address, a link where you can unsubscribe from our messages, the email address of a person you can contact about our messages, and, as applicable, the name or business name of the person sending the messages on our behalf.

Do you wish to receive these electronic messages? Yes No

Sincerely,

Lil Rourke

LM Rourke CPA - Professional Corporation

I agree with your understanding of the terms of your engagement as preparer of my personal tax return(s) as set out in this letter.

Signature

Date

Print name