



It is desirable to have a clear understanding of the terms of our engagement as the preparer of your (and your family's) personal income tax return(s) for 2019.

It is agreed that:

- a) You will provide us with accurate and complete information necessary to compile such personal income tax returns. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided.
- b) The responsibility for the accuracy of the information and completeness of the representations reflected in such returns remains with you.
- c) You have provided complete and accurate information regarding Foreign Income Verification (T1135) to report all specified foreign property that may amount to more than \$100,000 CAD.
- d) Your (and your family's) income tax return(s) will include the following statement "Prepared without audit information supplied by the tax payer." along with **1092198 Ontario Inc. identified as your tax preparer.**
- e) It may be necessary for you to file information returns on foreign property owned by you at any time of the year. There are substantial fines and penalties for non-compliance.
- f) Please provide us with copies of any correspondence you receive from the Canada Revenue Agency immediately. In many cases, reply deadlines apply and, if not met, proposed assessments may be issued or opportunities to challenge issues may be lost.
- g) You acknowledge that Mandeville Private Client Inc ("Mandeville") is not providing the Income Tax Services and is not involved with or, in the provision of the Income Tax Services. Therefore, Mandeville is not liable for any errors, omissions, interest, penalties or other civil or criminal legislative sanctions under any applicable Federal, Provincial or other jurisdictions laws with respect to the Income Tax Services.

## **FEES**

Fees will be determined on the basis of time spent and will usually be billed when your tax return is complete. Payment of bill is due on the date the account is rendered. Payments not received within 30 days of billing will be charged interest of 1.5 % per month unless other payment terms are previously arranged.

**The arrangements outlined in this letter will continue in effect from year to year unless changed by either of us.**



If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign the letter in the space provided and return it to us prior to our commencement in preparing your personal tax return.

We appreciate the opportunity to be of service to you in the preparation of your (and your family's) personal tax return(s).

Sincerely,

1092198 Ontario Inc.

The services and terms as set out above are as agreed.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date