

**PLEASE SIGN AND RETURN WITH YOUR TAX INFO**

Dear Client;

Re: **Personal Tax Return Engagement Letter**

We appreciate the opportunity of working with you in preparing your 2019 personal income tax return. Please read carefully the contents of this letter, which sets out our respective obligations, the limitations upon our liability, and other terms pursuant to which Crowe MacKay LLP is pleased to accept this engagement. If the terms and conditions proposed for this engagement meet with your approval, please execute the third page of the duplicate copy of this letter enclosed and return the signed copy to us.

We will prepare your personal tax return from the information provided by you. You must do so in a timely manner sufficient to reasonably permit us to complete this engagement. You alone are solely responsible for the accuracy and completeness of the information provided to us to complete your personal income tax return. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided, nor will we be responsible for failing to prevent or detect errors or other irregularities in the information provided to us. Your personal tax return will be stamped with the following communication: ***"Prepared without audit from information supplied by the taxpayer"***

You agree to hold harmless and indemnify Crowe MacKay LLP and its individual Chartered Professional Accountants and employees from any penalty or costs arising pursuant to Section 163.2 of the *Income Tax Act*, as a consequence of false or otherwise incorrect information supplied by you or your agents to Crowe MacKay LLP for the purpose of providing any taxation services to you, including but not limited to tax planning or the preparation and filing of income tax returns.

Our fee for the preparation of your personal tax return will be determined based upon the complexity of your personal income tax return, the amount of effort required to complete your return, and our commitment to be fair to our clients and provide value for our professional services. If you require additional tax planning advice, we would be pleased to provide these additional services as part of this engagement at our normal hourly rates. Our billings will normally be rendered on completion of the engagement. Our fees for services are due and payable within 30 days of receipt of our account. Invoices unpaid within this time period may be deemed delinquent. Interest at a rate of 1.5% per month (19.56% per annum) is charged on overdue accounts.

Costs of responding to Canada Revenue Agency, Government or legal processes may arise. We will assist you in providing additional information or explanations related to our preparation of your return, should any taxation authorities subsequently request it. In the event we are required to respond to an assessment or enquiry, a subpoena, court order, government agency, or other legal processes for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection responding.

The total of all claims you may have against Crowe MacKay LLP and its individual Chartered Professional Accountants and employees under this engagement, including but not limited to claims for negligence, negligent misrepresentation and breach of contract shall be strictly limited to the amount of \$10,000. If this limit of liability is insufficient for your purposes, we would be pleased to discuss with you a different limit that may result in our charging a higher fee.

You further expressly agree to the following additional limits upon our liability: (1) The liability of Crowe MacKay LLP, its partners and staff shall absolutely cease to exist after a period of four years from the date of our completion of the engagement; (2) You will not bring any proceedings in any court of any jurisdiction advancing any claim against our individual professional staff and employees; and (3) Any liability Crowe MacKay LLP may have to you shall not be joint and several with any other party, but shall be several, and limited to the percentage or degree of our fault in proportion to the fault or wrongdoing of all persons who contributed to the loss arising from the claim, including and without limitation, any fault on your part.

The terms of this agreement shall continue in force from year to year unless superseded by a subsequent agreement in writing. The terms are subject to the laws of the jurisdiction of the office of the firm preparing the tax filings. The courts of the jurisdiction will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it.

You agree that prior to requiring Crowe MacKay LLP to respond to any litigation, any dispute that may arise regarding the meaning, our performance or the enforcement of this engagement letter agreement will first be submitted to mediation and that we will both engage in the mediation process in good faith once written request to mediate has been given by you or the firm. The results of such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

The law governing the handling of personal information about identifiable individuals requires us to inform you about the use of any personal information which is supplied to us. Our firm has established a privacy policy under which we collect, use, disclose and retain personal information about identifiable individuals. This policy is revised from time to time, is available [upon request or on our website] and is incorporated by reference into and part of this engagement letter. By signing this engagement letter you are consenting to our collection, use, disclosure and retention of personal information in accordance with the terms in our policy.

One of the underlying principles of the accounting profession is a duty of confidentiality with respect to client affairs. You agree that we may use your confidential information as needed for the completion of other family members' tax returns, such as a spouse, child or parent. If you put us in direct contact with your other advisors (such as lawyers, bankers and brokers), you consent to us providing them such confidential information regarding your affairs that is in our discretion necessary to perform our tasks under this engagement. Otherwise, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning your affairs without your prior consent, unless required to do so by lawful authority, or by our Rules of Professional Conduct.

It is important that the personal data held by us on individuals is accurate and up to date. Please inform us of any changes in personal details by writing to us to the attention of your engagement partner.

**Thank you for doing business with Crowe MacKay LLP!**

*Crowe MacKay LLP*

**PLEASE SIGN ON THE NEXT PAGE AND ANSWER THE QUESTIONS - COMPLETE 1 FORM PER TAXPAYER**

I have read and accept the terms of your engagement as set out in this letter.

**Accepted:**

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Print name** \_\_\_\_\_

**My preferred email address to be used for correspondence with Crowe Mackay is:**

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**I confirm that my responses to the following matters are accurately answered by way of my mark.**

**Please complete the following:**

**No**                    **Yes**

I am a U.S. Citizen, U.S. Green Card holder or dual citizen

I spent more than 30 days in the U.S. in 2019

I owned foreign investments with an aggregate cost greater than \$100,000 at any time during 2019 (see [www.crowe.com/ca/crowemackay/2019-fivs](http://www.crowe.com/ca/crowemackay/2019-fivs) for the 2019 Foreign IncomeVerification Statement that you can complete)

I disposed of real estate during 2019

<b><u>Electronic Transmission Options</u></b>	<b>No</b>	<b>Yes</b>
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I would like my Personal Tax Return electronically transmitted to me (secured with password) and understand that a paper copy will not be provided.

I wish to receive firm publications, newsletters, or notices of interest and will be placed on the firm email list for these.

**Agreed**