



**March/April 2018**

**Re: Letter of Engagement**

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

We will prepare your 2017 personal income tax return based on 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 that you have provided. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You have the final responsibility for the income tax return and, therefore, you should review it carefully.

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 all interests you held in foreign properties with an aggregate cost in excess of \$100,000 at any time in the year, as well as all income from any foreign properties regardless of their aggregate value. If you do not specifically advise of any such interests it will be assumed and reported that there are none.

If your income tax return is incorrect because you have provided us with incomplete or inaccurate information, we will be held harmless for the amount of any taxes, penalties or interest that are assessed.

Our business respects the privacy of information that can be used to identify you as an individual. Our privacy policy can be viewed online at <http://www.lohncaulder.com/about-us/privacy-policy/> . By engaging our services, you agree to provide the personal information necessary for us to meet your service requests. You understand that we will use this information to complete and file your tax return.

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.

CRA may select your return for review. Often they simply 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.

Please acknowledge your agreement by sending us a copy, signed and dated in the spaces indicated below. Please feel free to call us with any questions or concerns at 604 687-5444. Thank you for your trust in our business.

Yours very truly,

**LOHN CAULDER LLP**

Accepted by: \_\_\_\_\_

Date: \_\_\_\_\_