

Nash Giroux, LLP Chartered Professional Accountants

Bonnie Nash, CPA, CGA, CFP • Francesca Giroux, CPA, CGA • Elena Bensusan CPA, CGA

Slave Lake Office:

PO Box 129
Slave Lake, AB T0G 2A0
(780) 849-3977

Morinville Office:

9815 100 St.
Morinville, AB T8R 1R3
(780) 939-4674

February 7, 2023

Dear Client,

Thank you for the opportunity to work with you and advise you on income tax and financial matters. This letter sets out a clear understanding of the nature of our involvement as the preparers of your 2022 personal income tax return and your responsibilities as the taxpayer. As such, we ask you to confirm the following arrangements.

It is understood and agreed that:

- (a) The accuracy of the information and completeness of the representations reflected in your return is your responsibility under the Income Tax Act. You represent that the information supplied to us is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the Income Tax Act.
- (b) You confirm that you have provided us with all income and deduction items to be included in your tax return and that they are correct and complete. You confirm that all sources of income have been disclosed, all deductions were incurred to earn income, and all credits claimed are supported by receipts.
- (c) If you sold your home in 2022, you must report the sale on your tax return, even if it was your principal residence for the whole time you owned it. There are significant fines for not reporting.
- (d) If you owned certain property outside of Canada totalling more than \$100,000 at any time during 2022, it may be necessary for you to declare such ownership in your tax return. There are substantial fines and penalties for non-compliance.
- (e) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.
- (f) We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. It is up to you to provide us with accurate and complete information necessary to prepare such personal income tax return.
- (g) If requested by you, we will assist you in providing additional information or explanations related to our preparation of your return should any taxation authorities subsequently request it.

Fees

The fees for our services will be based on time spent on the engagement at our standard billing rates and are due when services rendered.

Confidentiality

We will maintain in confidence the information you give us. Accordingly, without your consent, your personal information will not be disclosed to individuals outside our firm or used by anyone in our firm other than those who are involved in preparing your tax return and/or providing related services.

The services and terms as set out above are as agreed. I acknowledge and accept my responsibilities as the taxpayer as outlined above.

Signature

Signing date

Please return completed form to: Nash Giroux, LLP, PO Box 129, Slave Lake, AB T0G 2A0 or