



To: Our T1 (Personal Tax) Clients

Letter of Engagement for Applicable Tax Year(s) – (Noted below)

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 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 and/or Underused Housing 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.
- (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 the applicable tax year, 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 residential property in other than your principal residence—including a cottage or cabin—you may need to file an additional tax return, even if you are exempt from paying the Underused Housing Tax on that property. This applies even if you owned the property jointly with other individuals, as a trustee through a trust or as a partner in a partnership. The requirements are complex. Please consult with us to determine if you have a filing or tax obligation. There are significant penalties for failing to file or pay tax owing by the deadline.
- (e) If you owned certain property outside of Canada totalling more than \$100,000 at any time during the applicable tax year, you may need to declare such ownership in your tax return. There are substantial fines and penalties for non-compliance.
- (f) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.
- (g) 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 your income tax return.
- (h) 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

Printed Name

Applicable Tax Years

NEW CLIENTS - CLIENT INFORMATION FOR DROP-OFF

1. General Information:

Name		Name	
Birth Date	/Year /MM /DD	Birth Date	/Year /MM /DD
SIN		SIN	
Primary Phone		Primary Phone	
Email		Email	

2. Residence Information:

Street Number & Name		PO Box / RR#	
City		Province	
Postal Code		Property Taxes / Rent	

3. Family Details:

a) Marital Status as of Dec. 31st: Married Common Law Divorced Separated Widowed Single

If your marital status changed during the year, indicate the date of change: _____

b) Did you have any dependents living with you on Dec. 31st? If so, list below: Yes No

	First Name, Last Name	DOB (YY/MM/DD)	Relationship	Net Income
1.				
2.				
3.				

c) Did you receive or make support payments during the year? Yes No

4. Sale or Disposition of a Principal Residence or Other Real Property:

a) Did you sell or dispose of your principal residence this year? Yes No

b) Did you sell or dispose of any other real property (cottage, vacation home, vacant land, etc.)? Yes No

If yes, please provide the following:

Address: _____

Year of Purchase: _____ Sale Price: _____

5. CRA Questions:

a) Are you a Canadian Citizen? Yes No

b) Do you agree to the CRA providing your name, address, and date of birth to Elections Canada for the National Register of Electors? Yes No

c) Do you authorize the CRA to share your name and email address to Ontario Health for the purpose of being contacted by email about organ and tissue donation? Yes No

d) Did you own more than \$100,000 in foreign property in the tax year? Yes No

6. Filing Questions:

a) How would you like your tax return copy? Paper Copy Password-Protected PDF via Email

b) Would you like to sign your tax return electronically? Yes No

7. New for 2023 – “Bare Trust” Filing

a) Are you in charge of managing financial or property gifts to a minor? Yes No

b) Are you listed on title for a child/minor, potentially to help with financing? Yes No

c) Are you listed on title for a parent or otherwise to help with estate planning? Yes No

d) Are you legally on title for any property that you don't manage or have use of? Yes No

If you answered “yes” to any of the above, or are unsure, please speak to our offices about the new Trust Reporting rules rolling out in the 2023 tax year.

8. Any additional information?