STRATEGIC BUSINESS & TAX ADVISORS
CGLTAX.CA

T1 ENGAGEMENT LETTER

Work will NOT be performed unless these terms are agreed to and signed.

We appreciate the opportunity to work with you and advise you on income tax matters. The Canada Revenue Agency (CRA) impose penalties upon taxpayers, and upon us as tax return preparers, for failure to observe due care in reporting on your income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements:

IT IS UNDERSTOOD AND AGREED THAT OUR ROLE AS YOUR TAX RETURN PREPARER IS AS FOLLOWS:

(a) 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(s).

(b) We will include in your (and your family's) personal income tax return(s) the following statement together with my firm's name identified as the preparer of your tax return:
Prepared solely for income tax purposes without audit or review from information provided by the taxpayer.

IT IS UNDERSTOOD AND AGREED THAT YOUR RESPONSIBILITY AS THE TAXPAYER IS AS FOLLOWS:

(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 and you have provided us with those tax receipts.

(c) If you owned certain property outside of Canada totalling more than $100,000 at any time during the taxation year, it may be necessary for you to declare such ownership in your tax return(s). There are substantial fines and penalties for non-compliance. You confirm that you have provided us with the correct and complete information with regards to ownership of, or beneficial interests in, specified foreign property as reported on the Foreign Income Verification Statement (T1135) and you have fully disclosed the related foreign income if applicable

(d) You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.

PERSONAL INFORMATION

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

a) You represent to us that you have obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and

b) We will hold all personal information in compliance with our firm's Privacy Statement

c) You hereby authorize us to both store and communicate electronically any private and sensitive information about you, to you, and any authorized persons you designate. You understand that electronic communication and storage including, but not limited to, email, telephone, fax, and cloud computing, is not 100% secure and you are aware of any and all risks associated with various forms of electronic communication, including, but not limited to, interception by unauthorized persons, domestic and foreign government agencies, law enforcement, and internet service providers that may or may not be in Canada.

…over

FEES

Upon completion of your income tax return or after providing advice or other service on any matters respecting same, we will render you a bill for services at our usual published billing rates. It is agreed this invoice will be due upon receipt and **MUST BE PAID IN FULL BEFORE YOUR TAX RETURN WILL BE FILED.** Any amounts outstanding will be charged interest at 2% per month (26.82% per annum). We reserve the right to request any additional deposit or prepayment before proceeding with any services related to this engagement. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

FILE INSPECTIONS

In accordance with professional regulations our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that we are adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

WORKING PAPERS

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our firm, constitute confidential information and will be retained by us in accordance with our firm's policies and procedures.

INFORMED SIGNED CONSENT

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

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

Yours very truly,

CORY G. LITZENBERGER PROFESSIONAL CORPORATION
o/a CGL STRATEGIC BUSINESS & TAX ADVISORS

The services and terms as set out above are as agreed and I/we acknowledge and accept my/our responsibilities as the taxpayer(s) as outlined above. **I/We certify that the information provided in the attached schedule is true and correct.**

PRINT NAME(s):________________________________ ________________________________

SIGNED: ________________________________ ________________________________

DATED: ________________________________

CASL Compliant Authorization for Email Communications

☐ By checking this box, I/we hereby authorize CGL Strategic Business & Tax Advisors to email electronic communications including, but not limited to, unsolicited correspondence that may be considered to be unrelated to my business dealings. I/we understand that I/we can revoke this permission at any time using the unsubscribe link found at the bottom of every email newsletter sent out.

________________________________ ________________________________

Taxpayer Email Spouse Email

PERSONAL TAX ORGANIZER
For the year ____________

Please complete this T1 Organizer before your appointment. **Be sure to complete all pages and sign at the end.**

1. Personal Information

	Taxpayer	Spouse	
Name			
Date of Birth (yyyy-MMM-dd)			
SIN			
Best Phone			
E-mail			
Mailing Address			

Marital Status: ____________

If your marital status changed during the year, provide date of change (MMM-dd): ____________

2. Residence	Taxpayer	Spouse
Province or territory of residence on December 31:	____________	____________
Did you immigrate to Canada or emigrate from Canada during the year?	____________	____________
If yes, what day did you arrive/leave? (MMM-dd):	____________	____________

3. Elections Canada

Are you a Canadian Citizen?	____________	____________
If Yes: Do you authorize the Canada Revenue Agency to provide your name, address, and date of birth to Elections Canada?	____________	____________

4. Foreign Reporting

Are you a U.S. Citizen or were you born in the US?	____________	____________
Did you own or hold foreign property (including US Stocks) with a total cost of more than CDN $100,000 at any time during the year?	____________	____________

If yes, fill out form T1135.

5. Change in Personal of Financial Situation During the Year

Did you declare bankruptcy this year?	____________	____________
Did you borrow to finance a business or investment?	____________	____________
Did you close any bank or investment accounts?	____________	____________
Did the taxpayer or spouse pass away?	____________	____________

If yes, provide Death Certificate; Copy of Will; & Probate Application

NEW Did you sell your home this year? ____________

If yes, FILL OUT PART 10

6. Dependants (attach all slips and receipts where applicable)

Last name				
First name				
Relationship to you				
Date of Birth (yyyy-MMM-dd)				
SIN				
Disabled or Infirmed?				
Income				
Child Care Expenses				
Tuition being transferred				
Lived with you during year				

**attach extra sheet if more than 4 dependants*

7. General Income Checklist (please attach all slips)	Taxpayer # of Slips	Spouse # of Slips
T4 - Employment income	T4 ______	T4 ______
T4A - Commission / Pension / Annuity	T4A ______	T4A ______
T4E - Employment insurance benefits	T4E ______	T4E ______
T5007 - Social assistance / WCB	T5007 ______	T5007 ______
Employment income not on T4 (ie: tips)	☐	☐
if yes, how much?	______	______
Any support payments received? (Check for yes)	☐	☐
if yes, how much for Child Support?	______	______
if yes, how much for Spousal Support?	______	______

8. Pension and Retirement Income	Taxpayer # of Slips	Spouse # of Slips
T4A(OAS) - Old age security pension	T4A(OAS) ______	T4A(OAS) ______
T4AP - Canada Pension Plan benefits	T4AP ______	T4AP ______
T4A(RCA) - Retirement compensation arrangement	T4A(RCA) ______	T4A(RCA) ______
T4RIF - RRIF income	T4RIF ______	T4RIF ______
T4RSP - RRSP income	T4RSP ______	T4RSP ______

If collecting pension, do you and your spouse jointly elect to split eligible pension income if it saves tax? ______________________

9. Investment Income

	Taxpayer	Spouse
T3 - Income from Trust / Investments	T3 ________	T3 ________
T4PS - Income from profit sharing plans	T4PS ________	T4PS ________
T5 - Investment income	T5 ________	T5 ________
T5008 - Income from securities transactions	T5008 ________	T5008 ________
T5013/T5013(A) - Partnership income	T5013/T5013(A) ________	T5013/T5013(A) ________

Did you dispose of any real estate or investments
NOT in an RRSP/RRIF or TFSA ________________ ________________

if yes, attach investment statements or real estate legal documents
and we require the following details for each Real Estate location, or Investment on a separate schedule:

	Taxpayer		Spouse	
Description				
Date Acquired (yyyy-MMM-dd)				
Date Disposed (yyyy-MMM-dd)				
Gross Sale Proceeds				
Original Cost				
Expenses on Sale				

**attach extra sheet if required*

10. Sale of Principal Residence

Address	
Year Acquired	Original Cost
Date Disposed	Gross Sale Proceeds
Expenses on Sale	
Costs of Capital Improvements Made	
If owned before 1982, What was the Fair Market Value on December 31, 1981	
If owned before 1982, What was the Adjusted Cost Base on December 31, 1981	
Which calendar years is this property being designated as your principal residence?	

**attach extra sheet if required*

11. Deductions from Investments	Taxpayer	Spouse
Interest paid to earn investment income	________________	________________
Accounting / Brokerage fees	________________	________________
Bank charges paid during the year	________________	________________

12. Self Employment / Business / Rental Income

	Taxpayer	Spouse
Financial Statements / Summaries of Income & Expenses Attached?	________	________
Are you registered for EI special benefits (ex: Maternity Leave for self-employed)	________	________
If not, do you want to start paying EI to become eligible?	________	________
Did you use your vehicle for business purposes? (attach details of expenses, vehicle purchase, and logs)	________	________
Did you purchase any assets greater than $500 (attach receipts)	________	________
Did you use your home for business purposes? (attach details of expenses, and percentage of house used)	________	________
Do you have any loans/mortgages outstanding for investment, rental, or business purposes? (attach statements)	________	________

13. Deductions from Income

	Taxpayer	Spouse
Did you contribute to RRSPs / PRPPs	________	________
Did you pay professional or union dues	________	________
Did you move more than 40kms for work (if yes, provide receipts and details)	________	________
NEW Are you eligible to claim employment expenses?	________	________

(if yes, provide employer-signed T2200 form & GST370 if applicable)
Provide all receipts, purchase documents, vehicle logs, travel locations, etc.

NOTE: This area is heavily audited by the CRA. You have a high probability of an audit. You will need to **PROVE** mileage through a vehicle log as well as prove that it was not just traveling from home to the work-site and back. Audits in this area will be billed a minimum of $200 extra. Appeals to the CRA after the audit (if required) will be billed a minimum of $400 extra.

14. Other Credits (attach all slips and receipts)

	Taxpayer	Spouse
T2202 - Tuition for yourself	________	________
Statement of student loan interest	________	________
Medical expenses (including dependants)	________	________
Charitable donation slips	________	________
Is this the first time you donated since 2007?	________	________
Were any donations "gifts in kind" (ie: non-cash)	________	________
Were any loans taken related to the donations	________	________
Political contribution slips	________	________

First-time Home Buyers? *(Include purchase documents)* ________

Teachers & Educators: eligible teaching supplies	________	________

MANITOBA & ONTARIO only:

Amount of Property Taxes/Rent Paid ________

Name of Landlord or Municipality ________

NEW Home Accessibility Tax Credit (Attach all receipts)
(incl. Seniors Home Renovation Credit) ________

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15. Prior Tax Information NEW CLIENTS

	Taxpayer	Spouse
Are you a NEW client of CGL? *If yes, attach your previous year tax return & sign a T-1013 Authorizing a Representative form*		

How did you find out about us?

Please select and describe

Google / Facebook / Twitter / Other

Referred by someone: (if so, who?)

	Taxpayer	Spouse
Any other correspondence from the Canada Revenue Agency? (please attach)		

16. Notes

Anything else we should be aware of?