

Re: T1 Personal Income Tax Return Engagement

We appreciate the opportunity to work with you and advise you on income tax matters. The Canada Revenue Agency (CRA) can 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

1. 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).
2. We will include in your (and your family's) personal income tax return(s) the following statement together with the firm's name identified as the preparer of your tax return: **"Prepared without audit or verification from information supplied by the client."**
3. The accuracy of the information and completeness of the representations reflected in your return is your responsibility under the *Income Tax Act* (ITA). 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 ITA.
4. 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.
5. If you sold (or are deemed to have sold) a principal residence in the taxation year, the sale must be reported on your tax return, even if it was your principal residence for the whole time you owned it. There are significant penalties for not reporting.
6. 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.
7. You are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.
8. If requested by you, we will assist you in providing additional information or explanations related to the preparation of the final return should any taxation authorities subsequently request it for additional fees.

Personal Information

You acknowledge 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:

1. You represent and warrant 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
2. We will hold all personal information in compliance with our firm's Privacy Statement
3. 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, text, messaging, and cloud computing, is not one-hundred (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. You agree to not hold us liable for any harm caused by a loss of information as a result of actions connected to these risks.

Fees

Upon completion of any service provided, we will render you a bill for services at our usual 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 an account maintenance fee 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, but not limited to, legal 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.

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,

CGL TAX PROFESSIONAL CORPORATION
107-524 LAURA AVE
RED DEER COUNTY AB T4E 0A5

*Send us electronic files securely at **secure.CGLtax.ca***

Informed Signed Consent

The services and terms as set out above are as agreed. As well, I, :

1. acknowledge and accept my responsibilities as the taxpayer as outlined above;
2. certify that the information provided in the attached schedule is true and correct;
3. will return this signed consent to your office before you start any services; and
4. acknowledge that this consent will be active until revoked in writing.

Name: _____

Signature: _____

Date: _____

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 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 CRA to provide
your name, address, and date of birth to
Elections Canada?

4. Foreign Reporting

Are you a U.S. Citizen, Green Card Holder, or
were you **or your parents** 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, we need to prepare form T1135 or you could be
subject to a penalty up to \$2,500.00*

5. Change in Personal or Financial Situation During the Year

Did you declare bankruptcy this year?

Did you borrow to finance a business or investment?

Did you receive interest, dividends, or benefits
from a business in which a relative is a key party
(in terms of ownership or involvement)?

Did the taxpayer or spouse pass away?

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

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

Spouse

of Slips

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?

Support payments received?

if yes, how much for Child Support? (non-taxable)

if yes, how much for Spousal Support?

8. Pension and Retirement Income

Taxpayer

Spouse

of Slips

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
	# of Slips	# of Slips
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)

Interest income earned, but not yet received
(example: Canada Savings Bonds, Term
Deposits, Mutual Funds, Deferred Annuities, etc)

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

Summaries of Income & Expenses attached

(including income from Uber, AirBnB, VBRO, etc)

No Summaries will result in a bookkeeping fee

Are you registered for EI special benefits

(ex: Maternity Leave for the 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)

IMPORTANT - Assets Purchased in 2022 and 2023

May Be Eligible for 100% tax deduction

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 40 kms for work

(if yes, provide receipts and details)

Are you eligible to claim employment expenses?

(if yes, provide employer-signed T2200 form & GST370 if applicable)

Provide a summary of all receipts, purchase documents, vehicle logs, travel locations, etc. No summaries provided will result in bookkeeping fees.

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

Were you a volunteer firefighter or search & rescue volunteer for more than 200 hours this year?

Are you the caregiver for any infirm family members?

Did you provide in-home care for an infirm dependent relative?

Did you incur costs to access medical intervention required in order to conceive a child which was NOT previously allowed as a medical expense? (amounts may be claimed in respect of any such expense for the previous 10 years)

14. Other Credits continued...

Taxpayer

Spouse

T2202 - Tuition for yourself

Statement of student loan interest

Medical expenses (including dependants)

Charitable donation slips?

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

Home Accessibility Tax Credit (Attach all receipts
(incl. Seniors Home Renovation Credit))**15. Prior Tax Information NEW CLIENTS**

Taxpayer

Spouse

Are you a NEW client of CGL?

If yes, we recommend you sign consent Authorizing a Representative form allowing us access to the CRA information on their system. Otherwise, please include the last three years of tax filings.

If you are NEW, how did you find out about us?

Please select and describe

Google / Facebook / Twitter / Other

Referred by someone: (if so, who?)

16. Notes

Taxpayer

Spouse

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

Anything else we should be aware of? (Include any COVID19 program information here)