



RE: 2022 Personal Income Tax Filing (T1)

I thank you for allowing me to prepare your 2022 personal tax return. Please ensure you read this letter carefully, include all signatures listed at the end, and return it to me at your very earliest convenience. I will not start any work on your tax return until this letter is signed and returned to me as it is set out to clearly define our respective responsibilities in the preparation of your personal income tax return(s).

This letter summarizes our understanding of our engagement with you for the year ending December 31, 2022. This letter also outlines the terms, nature, and scope of the tax consulting services we will be providing (the "Engagement").

Tax Services

We agree to perform the following tax services (the "Services"):

- Preparation of the T1 income tax return ("T1 Return") for the taxation period ending for the year ending December 31, 2022

In addition to the various schedules required to support the computations applicable to the T1 Return, all taxpayers are required to disclose whether or not they own specified foreign property with an aggregate cost in excess of \$100,000 CAD. We will discuss this requirement with you and, where applicable, you will provide us with a list of such properties, in sufficient detail to allow us to complete the T1135 Foreign Income Verification Statement required to be filed as part of the T1 Return. If you choose not to engage us to prepare this form for you, you will notify us in writing.

We will complete the agreed upon Services for the year ending December 31, 2022, and any services related to a prior or subsequent taxation year will not be within the scope of this Engagement.

We will complete the Services based solely on information provided by you. You will provide all requested information necessary to complete the Services in acceptable format and in a timely manner. The correctness and completeness of the information provided by you will be of critical importance to the Services. In some cases, assumptions may also have to be made in terms of future events or facts. We will review all material assumptions made with you so that you can confirm that these assumptions are valid.

We will not audit, review, or otherwise verify the accuracy of this information. While we will review the completed T1 Return with you, it is your responsibility to ensure the accuracy and completeness of the information therein. It is your responsibility to properly record and, where applicable, retain supporting documentation for all transactions. Our Services do not include any procedures designed or intended to discover misrepresentations or illegal acts and we have no responsibility to do so. We will not be responsible for (i) any penalties, additional taxes and interest that could arise from inaccurate, late or underpaid tax returns or (ii) the disallowance of any deductions, exemptions or exclusions or the taxation of any unreported income, or any resulting taxes, interest or penalties on any tax return. You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it. You may have received our checklists to guide you in gathering the necessary information for us. **Your completion of these forms will assist us in keeping our fee to a minimum.**

Unless informed differently, I am not aware of any illegal or possibly illegal acts for which you have not disclosed to me all facts related thereto. The T1 Return will be based on the applicable statutes, treaties, regulations, and Canadian judicial and administrative interpretation in effect as of the date of the completion and approval of the T1 Return, and will take into account any proposal to amend applicable statutes, treaties or regulations prior to such date (the "Tax Rules"). Subsequent changes in the Tax Rules may render our advice invalid. We have no obligation to advise you of any such change in the Tax Rules or the impact on the T1 Return. Any advice contained in the T1 Return will reflect our professional judgment. Our judgment, however, is not binding on any taxation authority or court. Consequently, we cannot guarantee that our advice will not be successfully challenged by taxation authorities.

Confidentiality

We confirm our duty of confidentiality and professional secrecy with respect to all client affairs. Accordingly, except for information that is in the public domain, we will not provide any third party with confidential information concerning the affairs of the without the 's prior consent, unless required or expressly authorized to do so by law, court order, professional or regulatory authority or by the Code of Professional Conduct. Further, in order to complete our Engagement, we will require access to certain information about identified individuals ("personal

Personal Information

In delivering our service to you, we may use and have access to software and/or services that facilitate and complement our accounting services we have available to you. Unless you advise us to the contrary, you authorize us to disclose to the providers of those software's and/or services your details solely to enable us to facilitate those services to you without obligation. Your Personal information will only be provided to such organizations if they agree to use the information solely for the purposes instructed to them and can provide a comparable level of security and privacy protection as our own.

Electronic Filing (e-filing)

The CRA requires all tax preparers in Canada to e-file all tax returns on behalf of their clients. I adhere to this requirement. There are cases where a return will not qualify for electronic transmission for technical reasons. Should this apply to you, I will inform you of the need to paper-file your return, and make arrangements for timely filing.

Consent to E-File (Form T183)

We will review the completed T1 Return with you upon request. We will also provide you with final copies of the T1 Return.

Prior to e-filing a tax return, I am required by the CRA to obtain a signed consent form (T183) from you (as well as for each member of your family for whom we are also preparing a return). Please ensure you are available to provide me with the signed form, enabling me to file your return on a timely basis. If you do not provide me with signed forms T183 prior to April 30, your return may be filed late, resulting in late filing penalties.

General

This Engagement will be subject to and governed by the laws of AB. Any disputes arising from this Engagement shall be subject to the exclusive jurisdiction of the courts of AB. You agree that any dispute that may arise regarding the Services or the meaning or performance or enforcement of this letter will, prior to resorting to litigation, be submitted to mediation.

This letter forms the entire agreement that will govern the Engagement. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any changes or additions to the terms or conditions set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by both of the parties.

We shall be pleased to discuss the contents of this letter with you at any time, particularly if your requirements change, and to explain the reasons for any items. If the above terms are acceptable to you, and the Services outlined are in accordance with the 's requirements, please sign the copy of the letter in the space provided and return it to us.

We appreciate the opportunity to be of service to you.

Yours Truly,
MCGOWAN PROFESSIONAL CORPORATION



Kristen McGowan, CPA, CA
MCGOWAN PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

Acknowledged and agreed on behalf of:

Per: _____

Date: _____