



December 1, 2015

We appreciate the opportunity of working with you and advising you on income tax matters. Canada Revenue Agency imposes penalties upon taxpayers, and upon us as tax return preparers, for failure to observe due care in reporting on income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare personal tax returns to confirm the following arrangements.

1. We will prepare your 2015 Canadian Personal income tax returns from information which you provide to us. We are not being engaged to assist with and are not responsible for any international tax filing obligations or penalties that may be assessed under international tax laws. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information. Your personal tax return(s) will be stamped with the following communication: "Prepared without audit from information supplied by the taxpayer". You acknowledge that you are aware that your personal tax return is prepared for the Canada Revenue Agency and may not be suitable for other purposes.
2. It is your responsibility to provide us with all the information required for the preparation of complete and accurate returns. We ask that you review your return to **ensure all income slips have been reported**. If you fail to report an income amount on your 2015 return **and** you also failed to report an amount on your return for 2011, 2012, 2013 or 2014 you may be subject to a **20% penalty** of the amount that you failed to report on your return for 2015 return. If you receive an income slip after your return is filed, it is your responsibility to provide it to us for us to adjust your return in a timely manner.
3. It is our responsibility to prepare your tax return correctly **according to the law** and the information which you have provided. You are responsible to ensure that all personal expenses are excluded from the information compiled for your tax return. **Recent tax legislation has imposed new and severe penalties to deter taxpayers from deducting personal expenses on their tax returns.** You must retain all the supporting documents, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the return to Canada Revenue Agency.
4. It is your responsibility to inform us of all interests you hold in foreign properties with an aggregate cost in excess of \$100,000 Canadian *at any time in the year as well as all income* from any foreign properties regardless of their aggregate value and all income and transactions relating to non-resident trusts.

I have foreign property with cost >\$100,000 Cdn. Yes_____ No_____

5. Your return may be selected by Canada Revenue Agency for review. Often they ask us to provide them with copies of your supporting documentation, or they compare the amounts reported to information they already have on file and other times they may require a full audit. Proposed adjustments from this process are most commonly inclusion of unreported income amounts for slips not provided to us during preparation; disallowed deductions and tax credits that have supporting documentation that does not include all of the prescribed information. Any adjustments proposed by Canada Revenue Agency are subject to certain rights of appeal within specified time deadlines. In the event of such tax examinations, we will be available, upon request, to represent you. We charge for all time incurred unless it is a result of our error. We will render additional invoices for time and out-of-pocket expenses incurred. Rowland Parker and Associates LLP is not responsible for additional tax, interest charges, late filing penalties and other penalties which may be assessed by the CRA.
6. Canada Revenue Agency has made it mandatory that all tax preparers will be required to file returns electronically. Our office is therefore legally required to submit all returns prepared by our office electronically. **We must have a signed T183 Efile form signed BEFORE we can submit your return. Returns will be held and will NOT be submitted without a signed form.**
7. Our fee for services is based on our standard hourly rates appropriate for staff with the required level of skill and a fee to recover assembly, handling and overhead costs. All invoices are due and payable upon presentation. A finance charge of 1% per month will be assessed on any unpaid balance after 60 days. This is an annual percentage rate of 12%.

- 8. You acknowledge that if you are a US Citizen or a possible US Citizen under their immigration rules you understand that Rowland, Parker & Associates LLP has been engaged to assist you only with your Canadian tax filings and that you are responsible for determining and meeting your US tax filing obligations.
- 9. Unless otherwise notified to us, we may communicate and exchange unencrypted information with you using direct connections or remote access to your network infrastructure, using applications and corresponding protocol like email, FTP, telnet and others, or by using different types of media, such as memory sticks, CDs or DVDs. In consenting to this method of communication and data exchange, you accept the inherent risks (including without limitation the security risks of interception of data or unauthorized access to network infrastructures, the risks of corruption of communication of data, the risks of viruses or other malicious codes, the risk of configuration mismatch or compromised services). You shall perform virus checks and maintain reasonable security measures.

By executing this engagement letter, you also consent to the receipt of any other deliverables or communications issued by the Firm, including publications or newsletters. You may withdraw your consent to the receipt of these communications at any time, by advising us in writing.
- 10. Rowland, Parker & Associates LLP is committed to protecting the privacy and confidentiality of the personal information of our clients. Personal and/or confidential information collected by us during the course of this engagement, primarily information exchanged via email, may be electronically processed, stored and routed outside of Canada by us. Such personal and/or confidential information may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the information is processed or stored, which laws may not provide the same level of protection for such information as will Canadian laws. Collection, use or disclosure of personal information is subject to our Firm's Privacy Policy.

By signing this letter, you are representing that the information which you supply to us is accurate and complete to best of your knowledge. **You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it.**

If the foregoing fairly sets forth your understanding, please acknowledge your agreement by signing this letter in the space provided.

Please feel free to call us with any questions or concerns at 403-783-3315.

The terms of this engagement shall remain in force until revoked in writing by either party.
Sincerely yours,

ROWLAND, PARKER & ASSOCIATES LLP

Accepted by: **(Sign Here) X:** _____
(EVERYONE must read the above and sign this section if above conditions are accepted)

(Print Name) _____ Date: _____

The **following section** pertains to **Farmers Only**

AGRISTABILITY FILING REQUIREMENTS

If you participate in the Agristability program we require you to complete a separate Agristability program engagement letter. It is imperative that you understand that we accept no responsibility for ensuring that you have met all Agristability filing deadlines and requirements. The responsibility for ensuring all necessary Agristability deadlines, fee payments and filing requirements are met is your responsibility, not ours. We are available to assist you with the preparation and filing of Agristability information, but our involvement does not in any way make us responsible in ensuring that you have met all filing requirements and deadlines imposed by the Agristability program.

Accepted by: **(Sign Here) X:** _____
(This section is to be signed by farmers if we assist you with Agristability)

(Print Name) _____ Date: _____