

Tax Return Preparation, Consulting and Accounting Services
ENGAGEMENT POLICY STATEMENT

Dear Client:

We appreciate the opportunity of serving you and advising you regarding your income taxes and/or accounting needs. To ensure a complete understanding between us, we are setting forth the pertinent information about the services that we propose to provide for you.

Tax Work:

We will prepare your federal and provincial income tax returns based on information you furnish to us. We will not audit or otherwise verify the data you submit to us, although we may ask you to clarify some of it. In order to timely file your tax returns, we need all required information no later than 15 days prior to the tax filing deadline. You may be required to request an extension if we do not receive all required information by the above date.

We will use our judgment in resolving questions where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. Unless otherwise instructed by you, we will resolve such questions in your favor whenever possible.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You represent that there is adequate substantiation to support deductions for any expenses claimed on the return. **You are ultimately responsible for the accuracy of your return and should review it carefully before signing it.**

Do you record bookkeeping? If yes, please sign.	Client's Initial
	Client's Initial

You retain all the documents, canceled checks, and other data which form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will request a retainer before performing such services, and the additional fees should be charged.

If there is an error on the return resulting from incorrect information supplied by you, or due to your subsequent receipt of amended or corrected tax forms, you are responsible for the payment of any additional taxes which would have been properly due on the original return(s), along with any interest and penalties charged by the CRA.

Accounting and Consulting:

Our services come in the form of a tax return, financial statement, letter, report preparation, along with consultations, meetings or phone calls. Our fees are based upon several factors. We have spent many years becoming very knowledgeable and educated in tax and accounting matters. In addition, we are required to continue our education annually to maintain our licenses. When you contact us it is because you need our knowledge and assistance with something, this is when our time becomes billable. If you call our office with a "general" question that we can quickly answer within 5 minutes, we consider this a courtesy service and you will not be billed for our time.

Billings:

Any estimate we give is based upon information you **initially** provide to us. Our estimated price for your case is \$_____ (+13% HST). Actual fees may vary as circumstances change and/or new corrected information is made available. It will be **mutually agreed upon by the parties.**

Our services fee would increase at reasonable inflation rate (base on public CPI rate) every year. All fees and costs incurred to prepare your income tax returns are due and payable before the returns are released from our office.

The fees do not included the accounting system fee, which charged by software companies (quick book/xero). The fees do not included setting up accounts on CRA & Service Canada.

You will receive a full pdf of your return by email. If your return is for a closely held corporation, partnership, limited liability company, or other entity, the person signing that return agrees to be personally liable for our fees if the entity does not pay.

For Personal Service, the standard deposit amount is \$250.00. For Corporation Service, the standard deposit amount is \$500.00. This deposit is a lump sum of money required to reserve or hold our service. The payment methods are bank e- transfers (pay to: info@cqlcpa.com), checks, money orders and cash payments.

Personal Service	
a1. Personal Tax Filling	a6. Non-Resident: Rental Income
a2. T1135 Foreign Income Verification Statement	a7. Non-Resident: Selling Property Certification
a3. Canada Child Benefits	a8. NRST:Non-Resident Speculation Tax
a4. Penalty Waive	a9. Underused Housing Tax (UHT)
a5. Determination of tax resident status	
Corporation Service	
The accounting service package :	The payroll service package :
b1. Simple Plan	b6. Basic Plan
b2. Basic Plan	b7. Enhanced Plan
b3. Advance Plan	b8. Comprehensive plan
b4. Enhanced Plan	
b5. Comprehensive plan	
Other	
c1. Tax Plan/Consulting Service	c3. Other service: _____
c2. Tax Election	

Please select the service you need: _____

My Commitment to Protecting your Privacy:

I adhere to the Personal Information Protection and Electronic Documents Act (PIPEDA), a federal privacy law, and the provincial privacy laws that apply. I will maintain the highest standards of confidentiality to ensure the protection of your personal information. I also adhere to the Canadian Anti-Spam Legislation and Regulations and will only communicate electronically with your permission.

I am responsible for the personal information I receive from my clients and I will safeguard that information in whatever form it is held. My employees also understand and abide by these rules.

Please be advised that certain communications involving tax advice between you and our firm may be privileged and not subject to disclosure to the CRA. If you disclose the contents of those communications to anyone, or turn over information about those communications to the government, you may be waiving this privilege. To protect your rights, please consult with us or your attorney prior to disclosing any information about our tax advice.

If, after reading this letter, you agree to the terms and conditions set forth herein, please sign below and return this letter in the enclosed envelope.

We again would like to express our appreciation for this opportunity to serve you.

Yours very truly,

CQL & PARTNERS,CPA,PROFESSIONAL CORPORATION

Acknowledgment

Having read and fully understood the engagement letter, I/we agree to engage CQL in accordance with the terms indicated. I/we understand the returns and/or Accounting services are to be prepared from information I/we provide and that the final responsibility for a complete and accurate return/services rests with me/us. It is also my/our responsibility to review and understand the information on the returns prior to signing and filing them.

Print Name (Taxpayer)

Signature

Company Name (if applicable)

Cellphone: _____

Email: _____

Date: _____

We must have a signed Engagement Policy Statement signed and in our records before we can commence on work requested.
We may terminate our representation of you if you insist that we pursue objectives that we consider imprudent, unprofessional, or unethical or if we feel further representation is not warranted for personal reasons. Regardless of the reason for termination, you are obligated to pay for services provided and costs incurred through the date of termination.