



# STERNAT + ASSOCIATES

## Chartered Professional Accountants

You have engaged us to prepare your individual T1 income tax return. This letter outlines the terms, nature and scope of the services we will be providing.

### Our Responsibilities

We are accepting this engagement as accountant, not as auditor. We will prepare the return based solely on information provided by you. We will not audit, review or otherwise verify the accuracy or completeness of this information.

### Your Responsibilities

You acknowledge that, you will provide us with accurate, complete and not misleading information necessary to complete the engagement. The responsibility for the accuracy and completeness to provide this information remains with you.

### Fees for service

Our fees are based on the complexity of your return and are payable upon delivery of the completed return to you. These fees have been discussed with you and agreed upon. These fees are for the preparation of the tax return only. Any services required further to this return, such as discussions or correspondence with, an audit, or reassessment by, Canada Revenue Agency, will be billed separately and as arranged with you at that time. These fees have been discussed with you and are agreed upon.

Our aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to our fees for this engagement. Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date that you should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

### Personal data collected

By engaging us to prepare your tax return you agree and accept that we may gather, process, store and/or use the submitted personal data within our organization. Your personal data will never be provided to any other organization.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us. These arrangements will remain in effect from year to year unless revised in writing.

Kind Regards,

*Sternat + Associates*

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The services set out in the forgoing letter are in accordance with my/our requirements. The terms set out are acceptable to me/us and are hereby agreed to.

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Client Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Client Signature

\_\_\_\_\_  
Date