

Lester Landau Accounting Professional Corp. PO Box 20, Iqaluit, NU, XOA 0H0 Tel: 867.979.6603 Fax: 867.979.6493

Δ-(Δ+) Δ-(Δ+) Α-(Δ+) Δ-(Δ+) Δ-(Δ+)

Clients/Taxpayers:

Subject: Letter of Engagement

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

We will prepare your ______ personal income tax return(s) based on information that you provide to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information.

Travel Expense Deduction

In preparation of the Travel Expense Deduction on Form T2222, if any, we will use as the lowest economy return airfare, the higher of the rate published by the airlines and the CRA published rates. CRA may select your return for review or audit of the amounts claimed as "deduction for travel benefits" as reported on the T2222. In the event of such tax examinations, we will be available upon request to represent you and we will charge a fee for such service.

Our Responsibilities

It is our responsibility to prepare your tax return correctly according to the law and the information that you have provided. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You should retain all the documents, cancelled cheques and other data that form the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the return to CRA. You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it.

Your Responsibilities

By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax return. This includes informing us of all interests you held in foreign properties with an aggregate cost in excess of \$100,000 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.

The law imposes various penalties when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Privacy of Personal Information

Our business respects the privacy of personal information, that is, information that identifies you as an individual, or that is associated with such identifying information. By engaging our services, you agree to provide personal information necessary for us to meet your service requests.

Before you provide us with any personal information on behalf of others, you agree that you will have obtained consent for collecting, using and disclosing this information, according to privacy legislation.

We want you to know that we will not rent, sell, or otherwise make your personal information, including contact information, available to any third-party without your permission. We use your information to

complete your service requests, to inform you of changes in our business or service offerings, and to maintain our professional correspondence with you.

We follow rigorous privacy practices, and we have a privacy policy that governs our use and handling of the information you provide to us. We invite you to contact our office if you would like additional information about these practices.

CRA Audits

CRA may select your return for review. Often they request copies of your receipts and other times they may require a full audit. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations, we will be available upon request to represent you and our fee for such service will be based on time incurred plus any direct out-of-pocket expenses.

Our Fees

Our fee for services is based on our fee schedule plus out-of-pocket expenses. If we are required to compile information (i.e. bookkeeping like services), we may charge using our hourly rates for the additional resources required to complete the return(s). All invoices are due and payable upon presentation.

Other

To change your contact information or to let us know if there are any types of correspondence you do not wish to receive from our office, please contact us.

Acknowledgement

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us the enclosed copy. Please feel free to call us with any questions or concerns at 867-979-6603. Thank you for your trust in our business.

Sincerely yours,

Lester Landau Chartered Professional Accountants Lester Landau Accounting Professional Corp.

Accepted by:

Downloading of Tax Slips from CRA will not guarantee that all items will be reported. It is your responsibility to make sure, that you provide us with all your tax information.

The e-file process only sends the basic information from the T2222. Therefore, CRA requests a copy of the full form for the assessment process so that they have all the details necessary to assess your claims.



د^ر) نوره مدرمه که در کم در Lester Landau Accounting Professional Corp. PO Box 20, Iqaluit, NU, X0A 0H0 Tel: 867.979.6603 Fax: 867.979.6493

১) ১°C> Pa>৮৮৮৫ dd> ۵, ۵ በ∩৬ dδ 20, ۵৬ ۵, ۵۵, ۵۵, XOA 0H0১৬৮০Γ: 867.979.6603 المربطة: 867.979.6493

PERSONAL TAX QUESTIONNAIRE

Please read carefully and complete all sections of the questionnaire.

Name(s): _____

Tax Year(s): _____

INFORMATION AND SLIPS		Yes	No	
Have you included all of your T4's, T5's and ot	her information slips?			
Have you enclosed you prior year Notice of Assessment?				
Have we prepared your tax return before?	• • • •			
OTHER INFORMATION (if any apply, please of	check off and include the info	mation)		
□ Adoption expenses	RRSP contribution receip	ots		
□ Capital gains or losses	Self employment information	ition		
Charitable donations	Spousal support			
□ Childcare receipts	Student loan interest			
First time home buyer location:	□ Student tuition slip (T220	12)		
□ Foreign assets > \$100,000	Tax installment payments	S		
☐ Home buyer's plan repayment	□ Teacher's supplies			
□ Interest expenses for investments	□ Tradesperson's tools			
□ Medical receipts	□ Travel deduction			
☐ Moving expenses not covered by	🗆 Union or professional du	es		
employer				
□ Rental properties – revenue and expenses	Volunteer Fire Fighter/ S	earch and	Rescue	
□ Sale of property: Investment property				
Sale price:				
Purchase price:				
Year purchased: Address:				
//ddicos				
□ Sale of property: Principal residence				
Sale price:				
Purchase price:				
Year purchased:				
Address:				
□ If you are employed in the hospitality indust	ry (waiter/ waitress), did you e	earn any ti	ps or	
gratuities during the year? If so, how much:			-	

Please complete first and last name fields, if all other information in the following block is the same, indicate by checking the box below (Iqaluit residents would all see a change):

PERSONAL INFORMATION: Information same as prior	year filing	□ Yes		
First Name: Last Nan	ne:			
Mailing address:				
Social Insurance Number: Date of E Phone Numbers:	Birth:			_(Y/M/D)
Primary: Seconda	ry:			
Email Address:				
Do you want your email address provided to CRA for onli	ne mail?	□ Ye	es	□ No
MARITAL STATUS				
□ Married □ Living common-law				
□ Divorced □ Separated		-		
If changed during the year, please provide the date of cha	ange:		(M	/D)
Please complete first and last name fields, if all other infor	mation in	the followi	ng block	is the
same, indicate by checking the box below:				
SPOUSAL INFORMATION (if applicable): Information sa	me as pri	or year filir	ng □ Yes	
First Name: Last Nan	ne:			
Social Insurance Number: Date of E	Birth:			(Y/M/D)
	rv.			
• • • • • • • • • • • • • • • • • • •				
Email Address:				
Do you want your email address provided to CRA for onli				□ No
The following questions must be answered before you	ır return	can be e-fi	led:	
	Y	OU	SF	POUSE
Did you sell your residential home or other property in			-	
the current year?				
Are you a Canadian Citizen?	□ Yes	□ No	□ Yes	🗆 No
Do you agree to the Canada Revenue Agency providing	□ Yes	□ No	□ Yes	🗆 No
your name, address and date of birth				
to Elections Canada to keep the national voters list up				
to date?				
Do you agree to Canada Revenue Agency providing your name, address and email to the	🗆 Yes	□ No	☐ Yes	🗆 No
territory of Nunavut for the purpose of being contacted				
about organ and tissue donation to				

maintain the registry?

Do you own foreign property at any time during the year	□ Yes	□ No	□ Yes	□ No
with a cost of more than				
CAN\$100,000?				
Did you own an interest in a foreign affiliate at any time	□ Yes	🗆 No	□ Yes	□ No
during the year?				

If there have been any changes to the dependant children who live with you, please update the block below. If there have been no in the following block, please indicate by checking the box below:

DEPENDANT CHILDREN (who live with you): Information same as prior year filing Yes				
Name	Relationship	Date of birth (y/m/d)	Income	

NORTHERN RESIDENCE DEDUCTION

Did you live in Nunavut since January 1st for the year(s) filing? \Box Yes \Box No If you answered **NO**, please provide us with your <u>former address</u> and the <u>date that you moved</u>:

CLAIMING THE DEDUCTION

For northern residence residency claims, only <u>1</u> person per dwelling can claim the full deduction (basic plus additional) or everyone in the household can claim basic. **Family members/ spouses are considered housemates/roommates.**

Did you have housemates or roommates during the year(s) filing?	□ Yes	□ No
Will you be claiming the basic or full deduction?	□ Basic	□ Full
For roommates/ housemates, if you are not certain what other people will	l be claiming	g, we
recommend claiming the basic deduction.		

For **spouses**, unless otherwise indicated we will claim the northern residence deduction in the way that maximizes the combined return. Please make note in the space below if both spouses would like to claim the basic amount regardless of the possible tax benefit:

TRAVEL DEDUCTION

You're no longer required to have a box 32 reported on your T4 to claim travel. There is a \$1,200 per person standard allowance amount. For example, if you are claiming travel for yourself and a spouse, a maximum amount of \$2,400 could be claimed.

Did you travel in the year(s) filing? Will you be claiming the travel on your tax return? If yes, please complete the travel deduction form (pages 5 & 6 of this document)	□ Yes □ Yes	□ No □ No
PROPERTIES		
Do you own a residential property with someone other than your spouse?	\Box Yes	□ No
ls there a partnership in place? If yes, you may be required to file an Underused Housing Tax (UHT) re	□ Yes turn T2900.	□ No

DIRECT DEPOSIT INFORMATION

Does CRA have your banking information

 \Box Yes \Box No

If you would like to receive your refund and/or GST payments via direct deposit, please provide a void cheque or include the information below:

Taxpayer		
Transit/ Branch #	Bank/ Institution Code	Account #
Spouse		
Transit/ Branch #	Bank/ Institution Code	Account #

If we are completing tax returns for any of your dependant children (under the age of 18) and they would also like to sign up for direct deposit, please include their information below:

Dependant's Name:		
Transit/ Branch #	Bank/ Institution Code	Account #
Dependant's Name:		
Transit/ Branch #	Bank/ Institution Code	Account #

TRAVEL DEDUCTION - T2222

You are allowed to deduct travel for up to two vataction trip per year for yourself and each member of your household. Each member of the household is limited to two trips per year regardless of the number of box 32's per household. If you have an amount in box 33 of your T4 slip you may claim an unlimited number of medical trips.

		PLEASE CON	IPLETE A SE	PARATE FORM FO	R EACH TRIP.	
Trip #		-				
Destination:						
Purpose of trip:	Vacation		Medical			
Names of people	traveling:			Departure date	Return date	# of trip days
				Т	otal Number of Day	ys
	6					
	Hotel	Airfare (attach receipt	(attach tickets s). See Note (,		
Meals (\$ 6				- 3 Less - All inclusive	davs	
			attach receipts		aayo	
	Other	(attach receipt	s). See Note	1		
		Total ac	tual cost of tri	D		
Note 1:	Othermo	vinaluda tavia		age, fuel for vehicles	forming train have	

Note 1:Other may include taxis, excess baggage, fuel for vehicles, ferries, train, bus, shuNote 2:Hotel can only include the cost of the room and parking plus all applicable taxes.

Note 3: Meals are \$51 per person per day for 2019 and prior years. \$69 per person per day 2020 forward.

Airfare	Hotel	Car Rental	Other
	. <u> </u>		
	·	·	

TRAVEL DEDUCTION - T2222

You are allowed to deduct travel for up to two vataction trip per year for yourself and each member of your household. Each member of the household is limited to two trips per year regardless of the number of box 32's per household. If you have an amount in box 33 of your T4 slip you may claim an unlimited number of medical trips.

		PLEASE CON	IPLETE A SE	PARATE FORM FO	R EACH TRIP.	
Trip #		-				
Destination:						
Purpose of trip:	Vacation		Medical			
Names of people	traveling:			Departure date	Return date	# of trip days
				Т	otal Number of Day	ys
	6					
	Hotel	Airfare (attach receipt	(attach tickets s). See Note (,		
Meals (\$ 6				- 3 Less - All inclusive	davs	
			attach receipts		aayo	
	Other	(attach receipt	s). See Note	1		
		Total ac	tual cost of tri	D		
Note 1:	Othermo	v includo tovio		age, fuel for vehicles	forming train have	

Note 1:Other may include taxis, excess baggage, fuel for vehicles, ferries, train, bus, shuNote 2:Hotel can only include the cost of the room and parking plus all applicable taxes.

Note 3: Meals are \$51 per person per day for 2019 and prior years. \$69 per person per day 2020 forward.

Airfare	Hotel	Car Rental	Other
	. <u></u>		
	·	·	