



**Subject: Personal Tax Return Engagement**

It is desirable to have a clear understanding of the terms of our engagement as preparers of your personal tax return(s) for 2015 and subsequent years.

It is understood and agreed that you have provided us with accurate and complete information necessary to compile such tax return(s). We will prepare your personal tax return(s) using the information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. The responsibility remains with you. It is understood and agreed that you confirm that all sources of worldwide income have been disclosed; all deductions claimed were incurred to earn income and are supportable; and all credits claimed are supported by appropriate documentation.

Your personal tax return will be stamped with the following communication: Prepared without audit from information supplied by the taxpayer. This communication will appear with the name Clearline CPA Corp as your personal tax return preparers.

We will assist you in providing additional information or explanations related to our preparation of your personal tax return(s), should any taxation authorities subsequently request it. However, it is your responsibility to retain all records and documentation should any taxation authorities require them for inspection. We wish to emphasize that this engagement cannot be relied on to prevent or detect errors or other irregularities in the information provided to us. Our professional fees will be based upon time required for each engagement at our standard rates and are due upon receipt of our invoice.

Sincerely,

Clearline Chartered Professional Accountants

*I agree with your understanding of the terms of your engagement as preparers of my personal tax return as set out in this letter.*

Name:	Signature:	Date: dd/mmm/yyyy
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Did you own or hold foreign property, at any time during 2015, with a total cost of more than \$100,000 Canadian?       Yes       No

If your answer is “Yes”, you will be required to supply the necessary information for us to prepare the CRA-prescribed foreign reporting disclosure form(s) on your behalf. We have provided further information in your personal 2015 tax resource.