

WISE & COMPANY

BUSINESS ACCOUNTANTS

A Division of 1567429 Alberta Ltd.

#102, 120 John Morris Way Chestermere, Alberta T1X 1V3

Telephone: (403) 930-3330 Fax: (403) 930-3331

January 1, 2026

Dear Client:

We appreciate the opportunity to work with you. To minimize the possibility of a misunderstanding between us, we are setting forth pertinent information about the services we will perform for you.

We will prepare your 2025 and subsequent year's personal income tax returns from information you furnish us and we may electronically file it with Canada Revenue Agency. We will not audit, review or otherwise verify the data you submit, although we may ask you to clarify some of the information. We will furnish you with questionnaires to help you gather and organize the necessary information for us, in order to keep our fee to a minimum.

We must receive all information to prepare your return by April 10th, to ensure that your return will be completed by April 30th. If we have not received all of your information by April 10th, and your return is not completed by April 30th, you may be subject to late filing or late payment penalties.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask us for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing / e-filing them to the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties and interest.

It may be necessary for you to file annual information returns on foreign property owned by you at any time during the year. There are substantial fines and penalties for non-compliance. If you have any such properties or suspect that you might, please contact us immediately to discuss this further.

We will use our professional judgment to resolve questions in your favor where a tax law is unclear if there is a reasonable justification for doing so. Whenever we are aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), we will explain the possible positions that may be taken on your return. We will follow whatever position you request, so long as it is consistent with the income tax act and regulations and interpretations that have been promulgated. If the CRA should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

Should you receive a notice of assessment or reassessment that differs in any way from your tax return as filed or amended, we recommend that you provide us with a copy immediately. In many cases, reply deadlines apply, and if not met, proposed assessments or reassessments may be issued or opportunities to challenge issues may be lost.

As your Accountants, we collect:

- Information provided by you from your tax organizer, worksheets, documents, and discussions; and
- Information that we develop as part of this engagement.

As such, we are required to keep all information about our engagement confidential, so we will not disclose any information about you unless we have your approval or are required/permitted by law. This applies even if you are no longer a client. Also, we are committed to the safekeeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

It is our firm's policy to retain copies of your tax returns for seven years, after which they will be destroyed.

Upon completion of your income tax return or after providing advice on any matters respecting same, we will render you a bill for services at our usual billing rates. Payment for service is due when rendered and interim billings may be submitted as work progresses and expenses are incurred. We reserve the right to stop work on any account that is 30 days past due, in accordance with our firm's stated collection policy. Any amounts outstanding will be charged interest at 1.5% per month (19.56% per annum).

We are responsible for preparing only the returns listed above. In the event you require assistance in responding to inquiries or examination by taxing authorities we are available to represent you and our fees for such services are at our standard rates.

If the above fairly sets forth your understanding, please sign the bottom of this letter and return it to us.

Sincerely,

Wise & Company
Business Accountants

The services and terms set out above are as agreed.

Name:		
Signature:		
Date:		