



2023 U.S. PERSONAL INCOME TAX ENGAGEMENT LETTER

Dear Sir or Madam:

Re: **Our services - 2023 and subsequent years U.S. personal tax return preparation**

We thank you for allowing us to prepare your 2023 U.S. personal tax return(s).

ABOUT THIS ENGAGEMENT LETTER

Please ensure you read this letter carefully, include all signatures listed at the end, and return it to us at your very earliest convenience, *before* you send us your tax information (by fax 613.228.8284 or by upload to the Client Portal <https://logankatz.cchifirm.ca/clientportal/>). **We will not start any work on your tax return until this letter is signed and returned to us.**

REQUIRED INFORMATION

During our engagement, we will rely on you to provide us with complete and accurate information so that we may prepare your return(s) in a timely manner. We wish to emphasize that you are responsible for the accuracy and completeness of the information included in your return(s), including details with respect to the ownership of all your assets in foreign countries (meaning foreign to the U.S.) including bank and financial accounts (i.e. RRSP, RESP, TFSA, RRIF, etc.). *We will assume that you have no such possessions if you do not provide any information.* We are providing guidance to you in accumulating all the required information and preparing the return(s) for you.

To ensure accuracy and completeness of the information to be reported in your tax return, we strongly encourage you to use or follow the TAX CHECKLIST which is also enclosed.

LIMITATIONS OF SERVICES

Our services will not result in an audit of any information provided to us. We will rely entirely on your representations. Unless informed differently, we are not aware of any illegal or possibly illegal acts for which you have not disclosed to us all facts related thereto.

FEES FOR SERVICES

An invoice indicating our fee in Canadian currency will be provided with your return(s) and is payable upon receipt. For your convenience, invoices may be paid by Visa, MasterCard, Interac, Interac E-Transfer or cheque. We would be happy to provide an estimate of our fee in advance of our preparation of your return(s).

Please note that our fee for the preparation of your return(s) does not include any representations made by LOGAN KATZ LLP. In the event of an audit by a government tax authority nor does it include various requests by a government tax authority for documents and slips subsequent to the filing of your return(s), detailed research exercises which are specific to your situation, and follow up time with respect to erroneous assessments by a government tax authority.

One invoice will be issued, which will include the aggregate fees applicable to all the returns we have prepared on your behalf. If you require separate invoices for various family members (i.e. spouse; parent; adult children), please let us know.

If we are given additional information once your tax results have been communicated to you, an additional charge of \$150 will be added to your invoice.

FINAL PRODUCT

Upon completion of your return, a copy of your tax return, and those of all your family members, will be made available to you. You are responsible for verifying the contents, and addressing all matters enclosed, within the required deadlines.

Failure to do this may result in significant interest and penalties, for which we are not responsible. If your tax return is required to be paper-filed with the IRS, ensure you have made clear arrangements with us in terms of how your return will be signed, and filed in a timely fashion. In the absence of such clear direction, please do not assume that we will file your return on your behalf.

All your original documents will be returned to you. **Once contacted by us**, you can visit our office at your convenience to retrieve your information UNLESS you are required to paper-file your tax return, in which case it will be essential for you to obtain your package in a timely fashion and in accordance with the filing deadlines.

ADJUSTMENTS TO TAX RETURN

If additional information or facts arise subsequently to filing your tax return, you will need to file a request for adjustment to your return with IRS. If you seek our assistance for such requests, minimum fees of \$350 + HST will apply.

COMPLETENESS OF INFORMATION

By signing this letter, you are expressly confirming that you are providing all information with respect to income earned in 2023, and all the deductions you wish to be claimed were incurred for the purposes of earning income.

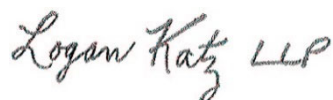
The arrangements outlined in this letter will remain applicable from year to year unless changed by either you or us in writing. If you are in agreement with the above noted terms, please sign and date this letter where indicated, and return it to us.

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

If you are in agreement with the above noted terms, please sign and date this letter at the bottom of page 3, and return it to us.

If you have any questions concerning this matter, please do not hesitate to contact us.

Yours very truly,

A handwritten signature in cursive script that reads "Logan Katz LLP".

LOGAN KATZ LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

IMPORTANT – SIGNATURE PAGE!

I agree with the terms and conditions as set out in this engagement letter. This section must be signed by the **MAIN CONTACT PERSON**, retaining Logan Katz for personal tax services.

Date

Please PRINT name

Signature

The following are other individuals covered by the terms of this letter. In addition to agreeing to the terms contained in this letter, each of these individuals must sign to consent to Logan Katz discussing their tax situation with (insert name of main contact person above) _____ and to Logan Katz releasing their tax information (final package) to this individual.

NOT APPLICABLE – only the main contact person above is retaining the services of Logan Katz.(v)

Please print full name

A signature is required by each individual

1. _____

2. _____

3. _____

4. _____

5. _____

6. _____

7. _____

8. _____

9. _____

10. _____

If you moved at any time during 2023, please provide your new coordinates. Leave this section blank if the address on your 2022 tax return still applies for 2023.

No. Street Name

City

Postal Code

Telephone Number