



Bayswater Tax Services Engagement Letter

This engagement letter applies to the 2018 tax year and any future year(s) in which you choose to use our tax preparation service unless otherwise changed in writing by the undersigned.

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. In order to ensure an understanding of our mutual responsibilities, we ask all clients to confirm the following arrangements.

We will prepare your personal income tax return(s) as requested based on the information you provide to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some information. By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax return. The law imposes various penalties when taxpayers understate their tax liability.

It is our responsibility to prepare your tax return correctly according to the law and with respect to the information that you provide. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You should retain all documentation and other relevant data that forms the basis of your income, credits and deductions. This information 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 should therefore review it carefully before you sign it and/or authorize it for submission to CRA.

Bayswater Tax Services respects the privacy of personal 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 request(s) and we agree to use that information solely for the purposes of fulfilling those service requests. We follow rigorous privacy practices that govern our use and handling of the information you provide to us.

CRA may select your return for review or audit and may request proof of claims and supporting documentation. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations and upon your request we will assist you if requested in representing your claim to CRA through your legal counsel. Please notify us of such situations within 30 days of CRA notice. In all other cases we will only release information pertaining to your tax return if it is required by law and only to the appropriate persons prescribed by law.

Our fee for services is based on our fee schedule or by approved written quote. All invoices are due and payable upon presentation. If this letter accurately reflects your understanding, please acknowledge your agreement by signing and dating below and returning to us this original.

To: Investment Planning Counsel Investment Corporation (IPCIC)

I have asked Bayswater Tax Services (BTS), to prepare my tax return for the 2018 taxation year. I understand that the preparation of tax returns is not a service that IPCIC provides and that the preparation of my tax return is being undertaken by BTS (not by IPCIC) in their sole capacity and not as an agent of IPCIC. I recognize that IPCIC will not be supervising the preparation of my tax return, nor will IPCIC be reviewing my tax return prior to filing with the Canada Revenue Agency and I am not relying on IPCIC for any such review. I confirm that I will not hold IPCIC liable for any losses or damages sustained as a result of the tax preparation services provided by BTS, including any error or omissions contained in my tax return.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing below.

Sincerely yours,

Bayswater Tax Services Inc.

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