



## Service Agreement Between

**Company:**

Neel Roberts – President & Founder, for the Company  
PTC Canada  
Box 1347  
Vulcan, Alberta  
Canada T0L 2B0  
Tel: 403-485-2683  
Fax: 403-485-2761  
Web: [www.ptccanada.com](http://www.ptccanada.com)

and

**Client(s):**

Name(s): \_\_\_\_\_  
Business name(s) and number(s): \_\_\_\_\_  
Address(es): \_\_\_\_\_  
Telephone(s): \_\_\_\_\_  
Fax(es): \_\_\_\_\_  
Email(s): \_\_\_\_\_  
SIN(s): \_\_\_\_\_

### Standard Letter of Engagement and Client Release of Liability of Company (PTC Canada)

We (“the Company – PTC Canada”) appreciate the opportunity to work with you (“the client(s)”) and advise you on income-tax-related matters. We appreciate you as an individual, business, trust, or other entity and aim to provide the best possible service with value in the industry. Canada Revenue Agency (CRA) imposes penalties on taxpayers who fail to observe due care in reporting on their income tax returns. Tax preparers may also be held accountable and are expected to provide sufficient service to comply with the Income Tax Acts of Canada. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we provide income tax services to confirm the following arrangements.

We will prepare your personal and/or business tax returns and/or act as a tax consultant on all income-tax-related returns based on the information you provide us. We will not audit or otherwise verify the data you submit, although we may ask for clarification of some of the information.

It is our responsibility to prepare your tax returns according to law and the information you provide us. It is your responsibility to provide us and/or CRA with all the information required to prepare complete and accurate returns. You are required to retain all the documents and other data that form the basis of your income, deductions, and other information. These may be necessary to prove the accuracy and completeness of the returns to CRA. You have the final responsibility for the income tax returns, and therefore those submitted on your behalf will be considered authorized by you.

By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax returns and perform tax-related services. This includes informing us of all interests you held at any time in the year in foreign properties with an aggregate cost in excess of \$100,000, as well as all income from any foreign properties regardless of their aggregate value, and all income and transactions relating to non-resident trusts. You also agree to co-operate with us on any matter relating to your income tax matters, account settlement, and legal issues, including immediate disclosure of all necessary information we require. Your signature on this letter provides us with the equivalent of CRA forms T1013 (authorization to represent an individual), RC59 (business consent form), and any provincial consent forms at the highest-allowed levels to interact with CRA and other government bodies on your behalf. In cases where a power of attorney is required, this form will be used as an authorization as we see appropriate.

The law imposes various penalties on taxpayers who understate their tax liability. If you would like information on the amount or circumstances of these penalties, please call CRA at 1-800-959-8281. We assume you have done all related due diligence, homework, and research, and have consulted the necessary qualified experts before commencing work with us. You are responsible for and fully aware of your obligations required by CRA, us, and other parties, and you must act accordingly. Our tax operations comply with pertinent, current laws, including the Privacy Act and Freedom of Information Act. We are required by law to adhere to the rules of the Income Tax Act and normal operations of CRA, with no exceptions.

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 and other laws. We are not responsible for doing work on unauthorized files, and any resulting liability will not be honoured by us. Further, you agree to release us, our employees, contractors, associates, and agents of any liability at any time past, present, or future, relevant to all company operations and personal matters.

By engaging our services, you agree to provide personal information necessary for us to meet your service requests and complete the initial or agreed work. All documentation, paperwork, and property of the individual, company, or entity will remain in trust with us until we are satisfied the contract is fulfilled. At the discretion of the company, we may dispose of the property as we see fit at any time. If you change your contact or other information, you are responsible for letting us know immediately.

CRA may select your return for review. Often, they request copies of your receipts, or 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 may be available upon request to represent you up to the appeals process within the CRA system. Matters involving the courts may be referred outside our area of service.

Our fee for services is based on our fee schedule, plus out-of-pocket expenses, and is not refundable under any circumstances. Initial quotes are only rough estimates of what the services may cost and may be completely different at the end. All fees must be paid and cleared fully in advance before any services commence and in rare situations where the required amount has not yet been paid, the client must have written permission from the company with the specified exemptions. Upon request of the company, the client agrees to immediately pay \$5,000.00 in advance without hindrance or recourse in the event a dispute over the service or anything else related arises.

Your final invoice has been or will be automatically presented at our complimentary discount rate of 50% and will be honoured if paid in full upon presentation. Unpaid balances immediately forfeit this 50% discount rate, and the standard retail rate will apply. For example, a final invoice of \$100 is actually the discounted rate of \$200. Further, balances due are subject to all collections, court, legal, and other fees related to overdue charges. The Company reserves the right to terminate services without notice at any time, and any monies, retainers, etc. paid are never refundable. In the event that there is a dispute in the fees or no company approved quote is provided or agreed upon, the client agrees to pay the company a minimum of \$10,000.00 unconditionally or without hindrance, regardless of what services was provided.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning the enclosed copy to us. Thank you for your trust in our business.

Sincerely yours,

**Neel Roberts -- PTC Canada**

Accepted by: \_\_\_\_\_

(Client) \_\_\_\_\_

Date: \_\_\_\_\_

Accepted by: \_\_\_\_\_

(Client) \_\_\_\_\_

Date: \_\_\_\_\_

Witnessed by: \_\_\_\_\_

Date: \_\_\_\_\_

(Company) (Neel Roberts) \_\_\_\_\_



## Sample Service Agreement Between

**Company:**

Neel Roberts – President & Founder, for the Company  
PTC Canada  
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Web: [www.ptccanada.com](http://www.ptccanada.com)

and

**Client(s):**

Name(s): John O. Taxpayer & Ashley P. Taxpayer  
Business name(s) and number(s): JQT Limited, 12345-6789-RT0001  
Address(es): 100 1<sup>st</sup> Street SW, Toronto, Ontario, M4P 1M1-B, 200 2<sup>nd</sup> Avenue NW, Mississauga, Ontario L3P 1B0-R  
Telephone(s): 416-987-6543-B, 905-345-6789-C, 647-654-3210-R  
Fax(es): 416-987-6542-B, 647-654-3211-R  
Email(s): john@qtaxpayer.com-B, johnnyboy@shaw.com-R, jqt@blackberry.com-Blackberry  
SIN(s): John 123 456 789, Ashley 987 654 321

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Sincerely yours,

**Neel Roberts -- PTC Canada**

Accepted by: John Q. Taxpayer

(Client) John Q. Taxpayer

Date: Friday, May 01<sup>st</sup>, 2007

Accepted by: Ashley P. Taxpayer

(Client) Ashley P. Taxpayer

Date: Friday, May 01<sup>st</sup>, 2007

Witnessed by: \_\_\_\_\_

Date: \_\_\_\_\_

(Company) (Neel Roberts) \_\_\_\_\_