

February 14, 2022

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dear: \_\_\_\_\_

Re: Engagement Letter

It is desirable to have a clear understanding of the terms of our engagement as the preparer of your (and your family's) US personal income tax return(s) for 2021 and subsequent years.

It is understood and agreed that:

- (a) you will provide us with accurate and complete information necessary to compile such personal income tax return(s). We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided.
- (b) the responsibility for the accuracy of the information and completeness of the representations reflected in your return remains with you.
- (c) your (and your family's) personal income tax return(s) will include the following statement:  
*"The tax returns and all accompanying forms and schedules are prepared without audit from information supplied by the taxpayer."*  
along with our CPA firm name identified as your tax preparer.
- (d) it may be necessary for you to file information returns on non-US investments and property owned by you at any time during the year. There are substantial fines and penalties for non-compliance. If you have any such investments and properties, it is understood and agreed that you will send us the required information to file the necessary forms. If you do not send us such information, we will interpret this to mean that you do not own such investments and/or properties.
- (e) It may be necessary for you to report income transactions in regards to your investments in virtual currencies. If you do not send us the required information, we will interpret this to mean that you do not hold any virtual currency.

We will maintain the strictest confidence with respect to any client's or former client's information. Accordingly, your confidential information will not, without your consent, be disclosed to any individuals in our firm beyond those who are engaged on your services. This policy also applies to anyone outside our firm, except as required by law or under the profession's Rules of Professional Conduct.

Further to the preceding paragraph however, we are aware that many of our clients have a professional relationship with a financial planner. In many cases we are aware that it is our clients' wish to have that financial planner kept informed with respect to the tax return preparation process. **If you wish to consent to us sharing your personal information with a financial planner, please do so by indicating his or her name, or firm name, in the space provided on the last page of this letter.**

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. These fees are for the preparation of the return and other services to the date of the bill only. Any services required after that, such as correspondence with, or audit by the Internal

Revenue Service, will be billed separately at such future time or will be added to your subsequent year tax preparation fees. It is agreed that all invoices will be paid upon receipt. Any amounts outstanding greater than 30 days will be charged interest at 1.5% per month.

Our aggregate liability for all claims, losses, liabilities and damages in connection with this engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to \$25,000 or an amount equal to five times the fees we charged for this engagement, whichever is less. Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date you should have been aware of the potential claim. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

If you have opted into our paperless eDelivery service, you agree and understand that you will not receive a paper copy of your return and that the original documentation will be scanned and included in your electronic tax return. The originals will be destroyed. You should ensure to make arrangements to download and store a permanent copy of the PDF transmitted to you in accordance with IRS record keeping requirements.

The arrangements outlined in this letter will continue in effect from year to year unless changed by either of us.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined meet your requirements and if the above terms are acceptable to you, please sign a copy of this letter in the space provided and return it to us with your tax information. We appreciate the opportunity to be of service to you (and your family) in the preparation of your US personal income tax return(s).

Yours truly,

**BBA ACCOUNTING GROUP INC.**



Per: Howard D. Bickford, CPA, CA

I (we) consent to our personal tax information being shared with

\_\_\_\_\_  
Name of financial planner, if desired (please print)

The services and terms as set out above are as agreed.

\_\_\_\_\_  
Name: \_\_\_\_\_

\_\_\_\_\_  
Name: \_\_\_\_\_