

Name: _____

Address: _____

Subject: UHT-2900 E Underused Housing Tax Return and Election Form

It is desirable to have a clear understanding of the terms of our engagement as preparers of your tax return(s) for 2022 and subsequent years.

All Canadian residents have an obligation to file a Form UHT-2900 E if you are an “affected owner” of a residential property in Canada. The penalties for non-filing are substantial at \$5,000 for each property owned by an individual and \$10,000 for each property owned by other filers (ie corporation, trust). Additional penalties will be assessed on any UHT payable.

It is understood and agreed that you have provided us with accurate and complete information necessary to compile such tax return(s). We will prepare the tax return(s) using the information provided by you. We will not audit, review or otherwise attempt to verify the accuracy or completeness of any information provided. The responsibility remains with you.

In order to prepare the tax return(s) we require certain personal information to ensure the tax return(s) filed is in accordance with the rules set out in the Underused Housing Tax Act. Our commitment to confidentiality is in conjunction with federal and provincial privacy laws including the federal Personal Information Protection and Electronic Documents Act (PIPEDA).

We will assist you in providing additional information or explanations related to our preparation of the tax return(s) should any taxation authority subsequently request it. We wish to emphasize that this engagement cannot be relied on to prevent or detect errors or other irregularities in the information provided to us.

Our professional fees will be based upon time required for each engagement at our standard rates and are due upon reception of the invoice.

Sincerely,

ANDERSON SLIPP LLP

I agree with your understanding of the terms of your engagement as preparers of the tax return(s) as set out in this letter.

Signature

Date