

TRUE NORTH DISABILITY SERVICES LTD.
ENGAGEMENT LETTER – TAX ADVISORY SERVICES

THIS ENGAGEMENT LETTER AGREEMENT – TAX ADVISORY SERVICES (this “Agreement”) is made as of _____ (the “Effective Date”) between _____ (the “Client”) and True North Disability Services Ltd. (the “Company”).

- A. WHEREAS the Company offers certain tax advisory services to its clients limited to the preparation and electronic filing of a basic T1 Personal Income Tax Return (the “Basic Tax Return”) and assistance summarizing eligible expenses and determining available tax credits for such clients in respect of the applicable tax year of such Basic Tax Return (collectively, the “Services”);
- B. WHEREAS the Company prepares the Basic Tax Return upon reliance on documents provided to the Company by its clients;
- C. AND WHEREAS the Client desires to engage the Company for the Services in respect of the Taxation Period (as defined below) and the Company desires to provide the Services to the Client, all on the terms and conditions set forth herein.

NOW THEREFORE this Agreement witnesses that, for good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by the Client and the Company (collectively, the “Parties”)), the Parties covenant and agree with each other as follows:

1. Scope of Engagement – The Client hereby engages and appoints the Company to complete the Services for the Client on the terms and conditions set forth in this Agreement. The Client agrees that the Services (including the Basic Tax Return to be prepared and filed) will only relate to each of the one-year taxation period(s) ending 2023 (the “Taxation Period”).
2. Fees – The Company will complete the Services in respect of the Taxation Period for a fee of \$9.99 plus applicable taxes per year. Fees and/or out-of-pocket expense reimbursement of the Company for activities beyond that of the Services will be subject to a separate written agreement between the Parties.
3. Agreement of the Client – The Client expressly covenants, represents and warrants to the Company each of the following and acknowledges that the Company is relying upon the same in entering into this Agreement and agreeing to complete the Services for the Client:
 - (a) the Services will not relate to any taxation period other than the Taxation Period;
 - (b) the Services will not include: (i) tax planning; (ii) advice in respect of foreign reporting rules; (iii) business financing; (iv) management consulting or valuations; and/or (v) GST/HST and/or PST advice or a review for compliance with GST/HST and/or PST rules for the Taxation Period. The Services will not include detection of situations where the Client is incorrectly collecting GST/HST/PST or incorrectly claiming input tax credits. If required, the Client will need to engage professional advisors separate and apart from the Company to assist the Client in respect of any of the foregoing;
 - (c) the Company will complete the Services solely upon reliance on the information supplied to the Company by the Client;
 - (d) the Client will cooperate fully and promptly with the Company for the completion of the Services and will ensure that all information supplied to the Company by the Client is current, complete, true and accurate, is delivered in an acceptable format and in a timely manner;
 - (e) the correctness and completeness of the information provided by the Client is of critical importance to the Services. In some cases, assumptions may also have to be made by the Company in terms of future events or facts. It is the Client’s responsibility to ensure the accuracy and completeness of the information and it is the Client’s responsibility to properly record and, where applicable, retain supporting documentation for all transactions relating to the Services;

- (f) the Company will not audit, review, or otherwise verify the accuracy of information supplied by the Client. The Services do not include any procedures designed or intended to discover misrepresentations or illegal acts and the Company has no responsibility to do so;
 - (g) the Company will not be responsible for (i) any penalties, additional taxes or interest that could arise from inaccurate, late or underpaid tax returns; (ii) the disallowance of any deductions, exemptions or exclusions or the taxation of any unreported income, or any resulting taxes, interest or penalties; or (iii) any audit or challenge by any Canadian or other taxation authorities of the Services; and
 - (h) as the taxpayer, the Client bears the sole ultimate responsibility to ensure that any required tax filings (being the Basic Tax Return or otherwise) are filed and are filed on time and that all GST/HST and/or PST returns are filed and instalments, or other payments, paid in a timely manner.
4. Tax Rules – The Client acknowledges and agrees that the Services will be completed based on the applicable statutes, treaties, regulations and Canadian judicial and administrative interpretation in effect as of the date of the completion and approval of Services including any proposal to amend applicable statutes, treaties or regulations prior to such date (the "Tax Rules"). Subsequent changes in the Tax Rules may render the Services invalid or incorrect. The Client acknowledges and agrees that the Company has no obligation to advise the Client of any change in the Tax Rules or the impact thereof on the Services. Any advice contained in the Services will reflect the judgment of the Company but, the Client acknowledges and agrees that the judgment of the Company is not binding on any taxation authority or court and that the results of the Services may be audited by Canadian or any other taxation authorities who may not agree with the Company's judgment.
 5. Responding to Inquiries or Legal Processes - In the event the Company is required or requested to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information the Company obtained and/or prepared in connection with this Agreement or for the purposes of the Services, the Client acknowledges and agrees that it will promptly compensate the Company, at its normal hourly rates as identified by the Company to the Client, for the time spent responding to such inquiries and to reimburse the Company for all of the Company's out-of-pocket costs (including applicable GST/HST).
 6. Communications – In performing the Services, the Client agrees that the Company may send and receive messages and documents electronically. The Client acknowledges that such communications may be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, and hereby accepts sole responsibility and risk in connection with the use by the Parties of any electronic communication for the purposes of this Agreement or the Services.
 7. Confidentiality – The Client accepts the terms of the Company's Privacy Policy and agrees to observe all of such terms which are incorporated into this Agreement by reference. Our privacy policy can be viewed at <http://www.tnds.ca/privacy>.
 8. Third Party Service Providers and Beneficiaries – The Client acknowledges and agrees that: (a) the Company may, from time to time, and depending on circumstances, use third-party service providers to assist in completing the Services. The Company is therefore authorized by the Client to share confidential information with such service providers; and (b) this Agreement and the Services being provided are personal to the Client. If, and only to the extent that a court of competent jurisdiction determines that the Services were also owed to any third party other than the Client, such third parties will be bound by and subject to all of the terms and conditions set forth in this Agreement.
 9. Ownership of materials – The working papers, files, other materials, reports, any copies of client information and work created, developed or performed by the Company in connection with this Agreement or the Services are and will remain the property of the Company. During the course of the Services, the Company may provide the Client with certain software, spreadsheets and other intellectual property to assist with the provision of the Services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose and the Company does not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by the Client in connection with their use. The Company retains the copyright and all intellectual property rights in any original materials provided to the Client.

10. LIMITATION OF LIABILITY – SUBJECT TO SECTION 3, THE COMPANY WILL USE REASONABLE EFFORTS TO COMPLETE THE SERVICES ON THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT. HOWEVER, THE CLIENT ACKNOWLEDGES AND AGREES THAT UNDER NO CIRCUMSTANCES WILL THE COMPANY BE LIABLE FOR ANY LOSS OR DAMAGES OF THE CLIENT ARISING IN CONNECTION WITH THE SERVICES INCLUDING, BUT NOT LIMITED TO, THOSE DUE TO FAILURES OR DELAYS IN THE COMPANY’S PERFORMANCE OF THE SERVICES, ANY AUDIT OR CHALLENGE TO THE SERVICES BY CANADIAN OR ANY OTHER TAXATION AUTHORITIES, ANY INTERCEPTED, MISUSED OR UNINTENTIONAL DISCLOSURE OF COMMUNICATIONS, AND/OR ANY BREACH OR DEFAULT BY THE CLIENT OF ANY OF THE COVENANTS, REPRESENTATIONS OR WARRANTIES SET FORTH IN THIS AGREEMENT. THE CLIENT ACKNOWLEDGES AND AGREES THAT ANY AND ALL PENALTIES, FINES, CLAIMS, LOSSES, LIABILITIES, COSTS, DEMANDS, ACTIONS, EXPENSES OR DAMAGES (COLLECTIVELY, THE “DAMAGES”) RELATED IN ANY WAY WHATSOEVER TO THIS AGREEMENT OR THE SERVICES, WHETHER ARISING DUE TO THE ERRORS, OMISSIONS OR NEGLIGENT ACTS OF THE COMPANY OR ARISING IN CONTRACT, TORT OR IN A BREACH OF DUTY OR OTHERWISE, SHALL BE REGARDED AS ONE CLAIM AND THE COMPANY’S MAXIMUM LIABILITY TO THE CLIENT IN ALL SUCH INSTANCES WILL BE LIMITED TO THE AGGREGATE OF CDN\$5.00. IN NO CIRCUMSTANCES WHATSOEVER WILL THE COMPANY BE RESPONSIBLE FOR CONSEQUENTIAL, INDIRECT, PUNITIVE, EXEMPLARY OR SPECIAL DAMAGES OF ANY NATURE WHATSOEVER INCLUDING, BUT NOT LIMITED TO, LOSS OF DATA, LOSS OF GOODWILL, LOSS OF REVENUES OR ANTICIPATED PROFITS. THE CLIENT AGREES THAT A HIGHER PRICE WOULD HAVE BEEN PAYABLE BY CLIENT TO THE COMPANY FOR THE SERVICES BUT FOR THE AGREEMENT BY THE CLIENT TO ADHERE TO THESE TERMS AND CONDITIONS INCLUDING, BUT NOT LIMITED TO, THE MAXIMUM LIABILITY CAP IN SECTION 10 AND THE INDEMNITY IN SECTION 11.
11. Indemnity - The Client agrees to indemnify and hold the Company, its affiliates and each of their respective shareholders, directors, officers, agents, advisors and representatives harmless from and against all Damages (including reasonable legal fees and disbursements) related in any way whatsoever to this Agreement or the Services, including, but not limited to, those causes of action more particularly described in Section 10 and/or any proceedings initiated by the Client advancing any claim against the foregoing in connection with this Agreement or the Services.
12. Term and Termination – This Agreement and the Services relate only to the Taxation Period. Either Party may terminate this Agreement for any reason upon providing written notice to the other Party. Any termination or expiration of this Agreement will not prejudice the application of any terms set forth in this Agreement which, by their nature, are meant to survive, including, but not limited to, Sections 3, 5, 10, 11, 12 and 14.
13. Applicable Law and Attornment – This Agreement shall be construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and shall be treated in all respects as a British Columbia contract. The Parties irrevocably submit to the jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.
14. Independent Legal Advice – Each of the Parties hereby acknowledges and agrees that it has been afforded the opportunity to obtain independent legal advice and confirms by the execution and delivery of this Agreement that they have either done so or waived their right to do so in connection with the entering into of this Agreement.
15. Severability – In the event that any provision or part of this Agreement is found to be invalid or unenforceable by a court of competent jurisdiction, only that particular provision or part so found, and not the entire Agreement, will be inoperative and such finding will not affect or impair the remaining provisions of this Agreement.
16. Entire Agreement – This Agreement constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written or oral, with respect to such subject matter.
17. Counterparts - This Agreement may be signed (electronically or otherwise) in counterparts, each of which will be deemed an original, and all of which will constitute one and the same agreement between the Parties.

[remainder of page intentionally left blank; signatures follow]

IN WITNESS WHEREOF the Parties have executed this Agreement on the Effective Date intending to be legally bound hereby.

TRUE NORTH DISABILITY SERVICES LTD.

True North Disability Services
AUTHORIZED SIGNATORY

CLIENT

SIGNATURE

PRINTED NAME