

February 28, 2018

CLIENT NAME

Street

City, Province

Postal Code

Via email: [CLIENT EMAIL]

Dear CLIENT NAME:

RE: 2017 PERSONAL INCOME TAX RETURN(S)

Welcome to the 2017 Personal Income Tax Season. Your 2017 T1 Personal Income Tax Return is due April 30, 2018 and we are so excited about tax season that we want to get started right away.

Early Bird Deadline	Regular Deadline	Special Deadline	Rush Fees
Thursday, March 8, 2018	Friday, March 16, 2018	Friday, April 6, 2018	Thursday, April 12, 2018
See Appendix A for a detailed description of each deadline.			

NEW THIS YEAR

In an effort to be more eco-friendly, we will deliver your copy of your tax return(s) electronically. We will only send a paper copy of your return(s) if requested, you can make the request on the enclosed Personal Income Tax Checklist 2017.

To protect your privacy, we send all documents through our secure webportal (Sharefile) or with password protection. **If you do not want password protection, please call us and we will send you a waiver form for your signature.**

WEBSITE INFORMATION

You will need to get certain forms from our website, **please visit our website at www.horizoncpa.ca/client-resources/ for the forms.** If you do not have access to the internet, please contact us and we will forward you this information by mail or fax.

For your convenience our website includes templates of the following forms:

- Business/Professional income and expenses – T2125
- Rental income and expenses – T777
- Employment expenses – T777
- Conditions of employment Form – T2200
- Medical credit claims - MED
- Moving expenses – T1M
- Capital gains and losses reporting
- Tuition Certification
 - Foreign Universities – TL11A
 - Canadian Universities – T2202

CHECKLIST

We enclose a Personal Income Tax Return Checklist to assist you in organizing your tax information. Please complete and sign this checklist. Our website includes templates of the following forms.

Please use the forms from our website to help reduce your tax preparation fees. We also ask that you email the forms (in Excel format if possible) or use our secure webportal if you are concerned about security (see link on our website).

REPORTING THE SALE OF PRINCIPLE RESIDENCE

If you sold or changed the use (i.e. principle residence to rental or vice versa) of your principle residence you are required to report a sale on your personal income tax return in the year the sale or change in use occurred. If you sold or changed the use of your house in 2017 you must provide us with the following information: date of acquisition of your home; proceeds of disposition; description of the property; the statements of adjustments on the purchase and the sale of your residence and whether you have used your principle residence exemption on any other property between the date of acquisition and the date of disposition.

FOREIGN PROPERTY REPORTING

If you have Foreign Property with a Canadian cost equal to or greater than \$100,000 please contact us as new information is being requested by Canada Revenue Agency.

Please fill out the Foreign Property Declaration on the Engagement and Representation Letter.

ENGAGEMENT AND/OR REPRESENTATION LETTER

We enclose an Engagement and Representation Letter. Please sign and date on the last page then return the entire letter to us with your tax information. If you have already sent us your tax information, please complete and return the enclosed letter and checklist as soon as possible. ***Your tax return cannot be released without this letter.***

US CITIZENS

Are you a US citizen or dual citizen? If so, please advise us. The IRS has renewed its compliance requirements on various issues, including RRSPs and RRIFs. Please note that new reporting requirements and penalties are being imposed by the IRS now. We are not US tax advisors, but we can refer you to a US tax advisor. Penalties for failure to file a US tax return can be **severe**.

CONTACTING YOU

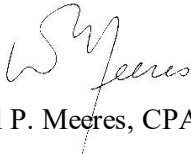
If you are planning to leave the city or the country in the month of April, please let us know so we can organize the timely completion of your income tax return.

If you have any questions, please do not hesitate to contact us. Feel free to phone us, fax us or email us.

Thank you for your continued support. We look forward to preparing your 2017 return.

Yours truly,

HORIZON CHARTERED PROFESSIONAL ACCOUNTANTS



Wendell P. Meeres, CPA, CA



Exequiel J. Factor, CPA, CA



Shiv Deol, CPA, CA



Heather Balfour, CPA, CA



Jared Behr, CPA, CA, CBV

Appendix A

EARLY BIRD DISCOUNT

We are offering you a discount of \$50.00 off your family's personal tax bill if **ALL** of your information is in to us on or before **Thursday, March 8th**. "ALL" means your information is absolutely complete and is missing nothing.

REGULAR DEADLINE

If you do not qualify for the "Special Deadline" noted below, please send all of your tax information to us as soon as possible but **no later than Friday, March 16, 2018**. If you cannot meet this deadline, please call us.

SPECIAL DEADLINE

If you are a beneficiary of a trust or if you own units in a mutual fund or income trust **outside of your RRSP**, you may not receive all of your income tax slips until March 31, 2018. In this case, we require all of your income tax information **no later than Friday, April 6, 2018**. If you cannot meet this deadline, please call us.

RUSH FEES

If all of your tax information is not received by us until after Thursday, April 12th we will be charging a Rush Fee of \$100.00 on top of our regular fees to prepare your return by April 30th. This fee may be charged if we are missing even one piece of your information on Thursday, April 12th. If all of your information has **not** been received by Monday, April 16th, we cannot guarantee that your return will be complete by April 30th.