



CHECKLIST

Have You Remembered to:

- Enclose all tax slips Enclose all supporting documents
- Sign the Engagement Letter (at end of questionnaire)

SENDING AND RECEIVING DOCUMENTS		
We have a secure online portal system where clients can send and receive their tax documents.	Yes/Already Have	No
Do you want access to our online portal? Please contact us if you require login details.		
	Electronic PDF Copy	Printed Paper Copy
In which format do you want to receive your completed tax returns? (choose one only). (Please note that there will an additional charge if you wish to receive a copy in both formats)		

Important:

- Please save this PDF to your computer before opening and completing it.
- To protect your privacy **do not** send any Personally Identifiable Information (PII) or documents containing PII **via e-mail**. Examples of PII include the following:
 - SSN / SIN
 - Bank / Financial Account Number(s)
 - Income
 - Date of birth
 - Credit / debit card number(s)
- If you prepare your own FBAR, the 2025 exchange rate to use for converting your maximum account balances is CAD \$1.3690 = USD \$1.00.
- The 2025 exchange rate used for converting income and expenses during the year is CAD \$1.3978 = USD \$1.00.



2025 Individual Income Tax Questionnaire (Canada / U.S.)

TAXPAYER INFORMATION: (Returning clients may complete name only unless any personal information has changed from last year.)

	Name	Date of Birth	Canadian SIN	US Citizen or Green Card Holder?	US SSN or ITIN (if applicable)	Net Income (If SKL is not preparing their return)
You				<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, occupation?		
Spouse				<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, occupation?		
Dependent Child*				<input type="checkbox"/> Yes <input type="checkbox"/> No		
Dependent Child*				<input type="checkbox"/> Yes <input type="checkbox"/> No		
Other Dependent*				<input type="checkbox"/> Yes <input type="checkbox"/> No		

* If you have any dependents, please complete Part 4 so we can determine whether they qualify for the US Child Tax Credit or other dependent-related credits. If we are also preparing a US tax return for a dependent, please complete a separate questionnaire for each dependent. Please note that as of the 2018 taxation year you can no longer claim personal exemptions for yourself, your spouse, or dependents on your US tax return.

On December 31, 2025, you were (select one): Married Common Law Widowed Divorced Separated Single

CONTACT INFORMATION:

To ensure our records are current, please provide the following details:

Home address: _____ Home Tel. #: _____ Work Tel. #: _____

Address on tax returns: Same Other: _____ Email: _____

Do you rent or own your home? Rent Own

For more than half of 2025, was your main home located in the US for you and your spouse? Yes No

Do you authorize the CRA to share your name, email address, and postal code with Provincial Health so they may contact you by email with information about organ and tissue donation? Yourself Yes No Spouse Yes No

Note: This does not register you as an organ or tissue donor. Consent applies only to this tax year.

Do you or your spouse have a US IP PIN? An IP PIN is a six-digit Identity Protection Personal Identification Number provided by the IRS to help prevent tax identity theft. If you received a letter from the IRS with your IP PIN for this tax year, please provide it to us. Yes No

ELECTIONS CANADA:

Are you a Canadian citizen? Yes No Is your spouse a Canadian citizen? Yes No

Only if YES above:

Do you authorize Canada Revenue Agency to provide your name, address and date of birth to Elections Canada for the National Register of Electors? Yourself Yes No Spouse Yes No

PART 1 - CANADIAN FOREIGN PROPERTY REPORTING REQUIREMENTS (For Canadian Residents including returning Canadian residents Only):

(Skip this part and go to Part 2 if you are a non-resident of Canada or if you have not previously been a resident of Canada and this is your first year as a resident of Canada)

Foreign Reporting is due on April 30, 2026 (or June 15, 2026 if either you or your spouse are self-employed).

Late filed information returns are subject to penalties of CAN\$25 per day to a maximum of CAN\$2,500. A further CAN\$500 per month penalty may be assessed in circumstances of gross negligence.

“Property” refers to the following items:

- Funds held outside Canada.
- Shares of corporations that are non-resident of Canada (other than foreign affiliates), Example: stocks of non-Canadian companies whether held by a Canadian or non-Canadian broker.
- Indebtedness owed by non-resident of Canada, Example: non-Canadian bonds, notes etc. whether held by a Canadian or non-Canadian broker.
- Interests in trusts that are non-resident of Canada.
- Real property outside Canada (other than for personal use and real estate used in an active business [Example: factory, shop etc.])

“Cost” generally refers to either:

- What you originally paid for the property. This includes any reinvested income used to purchase additional units of an investment.
- If the property was purchased prior to becoming a resident of Canada, the “cost” is the fair market value of the property on the date of becoming a resident of Canada.

Section A - Questions to determine Form T1135 filing requirement	Yes	No
Did you own or hold foreign (non-Canadian) property (see above for a definition of “property”) at any time in 2025 with a total cost of more than CAN\$100,000? If “No”, go to Part 2		
Did the total cost of all your specified foreign property at any time of the year exceed CAN\$100,000 but was less than CAN\$ 250,000? If “Yes”, please complete “Section B - Simplified reporting method” below. Otherwise please provide us with the information as requested under “Section C - Detailed reporting method” on the next page.		
Did your spouse (if applicable) own or hold foreign (non-Canadian) property (see above for a definition of “property”) at any time in 2025 with a total cost of more than CAN\$100,000? If “No”, go to Part 2		
Did the total cost of all your spouse’s specified foreign property at any time of the year exceed CAN\$100,000 but was less than CAN\$ 250,000? If “Yes”, please complete “Section B - Simplified reporting method” below. Otherwise please provide us with the information as requested under “Section C - Detailed reporting method” on the next page.		
Section B – Simplified reporting method (total cost of all specified foreign property >CAN\$100,000 and <CAN\$250,000)	You	Your Spouse
For each type of property that applies to you or your spouse, check (✓) the appropriate box:		
Funds held outside Canada		
Shares of non-resident corporations (other than foreign affiliates)		
Indebtedness owed by non-resident		
Interests in non-resident trusts		
Real property outside Canada (other than personal use and real estate used in an active business [Example: factory, shop etc.])		
Other property outside Canada		
Property held in an account with a Canadian registered securities dealer or a Canadian trust company		
Indicate the top three countries based on the maximum cost amount of specified property held during the year:		
Country 1:		
Country 2:		
Country 3:		

PART 1 - CANADIAN FOREIGN PROPERTY REPORTING REQUIREMENTS (continued)

Section C – Detailed reporting method (If total cost of all specified foreign property was \$250,000 or more)

For funds (cash and equivalents) held outside Canada, please provide:

- Name of financial institution
- Country where account is held
- Maximum balance in the account during the year and denomination (e.g. US\$, Euro, etc.)
- Balance in the account as at December 31, 2025 and denomination (e.g. US\$, Euro, etc.)

If any of the property is held in an investment account with a Canadian registered securities dealer:

Contact your investment dealer representative to obtain the following for each account (or a report suitable for “T1135 purposes”), on a “country by country” basis.

- Maximum fair market value during the year.
- Fair market value at year end
- Income (loss)
- Gain (loss) on disposition

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

If any of the property is held in an investment account outside Canada:

Please provide (or have your investment dealer representative provide) the following (in Excel spreadsheet format if available).

- December 31, 2025 statement of holdings showing each security held in the account as well as the **cost** and **acquisition date** of each security.
- Maximum cash balances held in the account during the year.
- Cash balance held in the account at year end.

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

PART 2 – US REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS (FinCEN Form 114) OR “FBAR” / STATEMENT OF SPECIFIED FOREIGN FINANCIAL ASSETS (Form 8938)

(Skip this part and go to Part 3 if you are not a US Citizen, US Resident or Green Card Holder)

FBAR

All amounts must be reported in US Dollars.

The December 31, 2025 exchange rate of **USD \$1 = CAD \$1.3690** is to be used when converting from CAD to USD.

Each United States person who has a financial interest in or signature or other authority over any foreign (i.e. outside the US) financial accounts (including bank, securities, or other types of financial accounts) must report that relationship each calendar year if the aggregate value of these financial accounts exceeds USD \$10,000 at any time during the calendar year. To report the accounts, file FinCEN Form 114 with the Department of the Treasury on or before April 15th of the succeeding year. The term “United States person” means a citizen or resident of the United States or Green Card holder.

For each account, determine the highest value at any time during the year and report it on your FBAR.

The deadline to file the 2025 FBAR is April 15, 2026 (with an automatic extension to October 15, 2026). Late-filed forms are subject to penalties up to USD \$10,000 per account and may be increased to the greater of USD \$100,000 or 50% of the balance of the account for willful violations.

Electronic filing of the FBAR is mandatory. Do not mail paper versions of FinCEN Form 114 to the U.S. Department of the Treasury. To electronically file your FBAR, please go to <https://bsae filing.fincen.gov/file/fbar>

Form 8938

In addition to the FBAR, a United States person may also need to file Form 8938 – Statement of Specified Foreign Financial Assets which forms part of the US tax return. The thresholds for filing this form depend on the taxpayer’s filing status and foreign financial assets held both during and at the end of the tax year. Generally, the information required to prepare Form 8938 is the same as that on the FBAR.

Please specify how you would like to file your FBAR	Please select option by initialing below.
I will prepare and file my own FBAR electronically on the BSA e-filing website. Once filed, I will send a copy of my FBAR along with e-mail confirmation to my tax preparer at SKL Tax who will then determine if I need to file Form 8938. If I am required to do so, my tax preparer will use this information to prepare my Form 8938.	
I prefer to have my FBAR prepared by SKL Tax and electronically filed once I have provided my consent. I understand that the information on my FBAR may also be used to prepare Form 8938 (if applicable). (Please contact your preparer at SKL Tax if you would like to have your FBAR prepared. A data collection spreadsheet in Excel format will be sent to you to collect your account details)	

PART 3 – INCOME/DEDUCTION INFORMATION NEEDED TO PREPARE YOUR TAX RETURN(S)

Please complete each box below and indicate N/A where not applicable. Please forward all applicable information and details to us at your earliest convenience. We will assume that those items not addressed by you are not applicable to your 2025 tax return(s).

A – EMPLOYMENT INCOME	
(Please refer to Section B if you have Self Employment and/or Professional Income)	Indicate ✓ or N/A
T4 / W2 – Employment	
Address of Employer(s) (if not on T4 or W-2 Slip):	
Stock Options exercised (provide details / supporting documentation)	
Employment expenses including Home Office Expenses / Form T2200 must be completed and signed by employer (expenses your job required you to incur that were not reimbursed by your employer and are of a non-personal nature. Employees who are required to work from home and meet other eligibility conditions may claim a deduction for home office expenses. For home office expenses, please provide details of home office expenses including square footage of home office and entire home.)	

B – SELF EMPLOYMENT / PROFESSIONAL INCOME	
(See Important Note Below)	Indicate ✓ or N/A
T4A / 1099-NEC / 1099-MISC	
Self-Employment and/or Professional Income & Expenses (Please provide a supporting summary)	
Home office expenses (if applicable) - Please provide supporting summary	
If you are self-employed, are you charging GST/HST on your services? If yes, please ensure that GST charged on services provided and GST claimed as ITCs are excluded from your gross self-employment income and expenses.	
Are you registered to voluntarily contribute to Employment Insurance (EI) for self-employed persons? If yes, please confirm the date you registered with Service Canada. Note: EI for self-employed individuals covers special benefits only (e.g. maternity, parental, sickness) and does not include regular EI for loss of work.	
Other: (please specify)	

IMPORTANT: Self Employment / Professional Income & Expenses

- If you receive T4A or 1099-NEC/1099-MISC slips relating to your self-employment or professional activity, please indicate on your supporting summary whether these amounts are included in the gross income amount you provide.
- If you are providing details of your self-employment / professional or home office expenses by category, please do not send us copies of your bills & receipts (e.g. phone bills, restaurant receipts etc.). However, keep them in case the CRA asks to see them.

C – INVESTMENT INCOME	
(Please refer to Section D if you sold any investments in the year and Part E2 if you receive income through a trust or partnership or have royalty income.)	Indicate ✓ or N/A
T3 / T5 / T600 / 1099-INT / 1099-DIV – Interest and Dividends along with accompanying statements	
Note: Some T3 slips may not be available until the end of March. Please indicate if you are expecting to receive additional slips.	Yes / No / N/A

D – SALE OF INVESTMENTS / CAPITAL GAINS / LOSSES	
(See Important Note Below)	Indicate ✓ or N/A
1099-B / T5008 Statement of Securities Transactions / Summary of Stock Dispositions / Realized Gain/Loss Reports (See note below)	
If you sold Real Property, including your principal residence, we require original purchase and sale contracts / Statement of Adjustments and a summary of capital improvements. For principal residence, provide number of years that property may be claimed as your principal residence.	

IMPORTANT: Sale of Investments / Capital Gains/Losses

For purposes of accuracy and completeness, it is essential that you provide us with all of the following for each disposition of capital property:

- a) **Quantity and Description** of each property disposed
- b) **Date sold** (trade and settlement dates) of each property disposed
- c) **Proceeds** from each disposition and related selling costs (if any)
- d) **Date of purchase** (trade and settlement dates) of each property disposed
- e) **Cost base** of each property disposed

If your record of capital dispositions does not include all the above information, please contact your investment dealer representative to assist you in this regard.

Alternatively, you may contact your investment dealer representative and give permission for us to contact them in the event we have any questions.

E1 – RENTAL INCOME – For each rental property, please provide:	Indicate ✓ or N/A
Rental Income / Expenses (attach a summary) / 1099-MISC Rental	
Details of fixed asset (capital improvements, furniture, and fixtures etc.) additions and disposals	
For each rental property, please provide the number of days rented out vs. number of days personal use in 2025	Number of Days
Number of fair rental days	
Number of personal use days	

Short-term Rentals – Starting January 1, 2024, CRA will no longer allow deductions for expenses related to non-compliant short-term rentals.

A short-term rental is a residential property that is rented or offered for rent for a period of less than 90 consecutive days.

A non-compliant short-term rental, is a short-term rental that is located in a province or municipality that does not allow short-term rentals **OR** does not comply with all applicable provincial or municipal registration, licensing and permit requirements for operating a short-term rental.

E2 – PARTNERSHIP / TRUST / S CORP / ROYALTY INCOME	Indicate ✓ or N/A
T5013 / T5013A Partnership / K-1 Partnership / S-Corp / Trust	
Grantor Trust Statement	
1099-MISC Royalties	

F – PENSION / OTHER INCOME	Indicate ✓ or N/A
T4A / 1099-R – Pension or Other	
T4A(OAS) / T4A (P) – Old Age Security / CPP	
1099 SSA – US Social Security	
Have you received US Social Security benefits continuously while residing in Canada <u>since</u> before January 1, 1996?	Yes / No / N/A
T4RIF / T4RSP / T4FHSA – RRIF, RRSP & FHSA Withdrawals	
IRA and 401(k) Withdrawals	
1099-G – State Tax Refunds received	
T4E - Employment Insurance (EI) / 1099-G - Unemployment Compensation received	
Spousal or Child Support or Alimony Received (Taxable vs. non-taxable) (Also provide the name of the payer and country in which the payer lives)	

G – DEDUCTIONS AND CREDITS	Indicate ✓ or N/A
Charitable Donations (unless shares in public corporations were donated, provide only a summary, receipts are not required but may be requested by the tax authorities) <i>Note: For the 2024 tax year only, the donation deadline was extended to February 28, 2025. Donations claimed under this extension cannot be claimed again on the 2025 tax return.</i>	
Political Donations (Canada only)	
Medical Expenses (provide a summary, receipts are not required but may be requested by the tax authorities)	
Interest Paid on Student Loans (Canada = government loans only; U.S. = provide 1098-E)	
Deductible Support Payments Made (include name of recipient as well as Social Insurance Number / Social Security Number as applicable)	
Investment Interest Expenses/Carrying Charges	
Investment Counsel/Advisory Fees (deductible for Canadian tax purposes only)	
Union or Professional Dues (not already included on a T4 slip or as self-employment/professional expenses in Part B)	
Accounting & legal expenses (not already included as self-employment/professional expenses in Part B)	
Tuition Expenses (attach receipts, T2202, TL11A) [Must be signed by student if transferring to parent or spouse]	
Adoption expenses	
Digital news subscription expenses paid to a qualified Canadian journalism organization (Canadian residents only)	
Mineral exploration tax credit for flow-through share investors (Canadian residents only)	
Moving Expenses For Canadian tax purposes, new home must be at least 40km closer to your new work location or post-secondary school For US tax purposes, moving expenses are no longer deductible and reimbursements are taxable. There is an exception for moves by members of the US Armed Forces on active duty who move pursuant to a military order.	

Labour Mobility Tax Deduction – are you a tradesperson or apprentice who temporarily relocated to obtain or maintain employment? Temporary location must be in Canada and at least 150km closer than your ordinary residence to the work location and the temporary relocation must not be < 36 hours. If this applies to you, please provide a summary of eligible expenses. (Canadian residents only)	
RRSP / FHSA/ IRA Contributions (please provide tax receipts)	
Child Care Expenses	
Home Mortgage Interest paid (US Citizens, Residents and Green Card Holders Only)	
Real and Personal Property Taxes Paid – For properties located in the U.S. only (US Citizens, Residents and Green Card Holders Only)	
Do you have a dependent with a physical or mental impairment?	
Are you a Volunteer Firefighter or Search and Rescue Volunteer who served at least 200 hours in 2025 at one or more fire departments or search and rescue organizations? (Canadian residents only)	
Are you a first-time home buyer during the year (Canadian residents only)	
Did you withdraw from your RRSP/FHSA to purchase a home as a first time homebuyer or due to a breakdown of a marriage or common law partnership?	
Home accessibility expenses (Canadian residents only)	
Eligible educator school supply tax credit (for early childhood, elementary and secondary school teachers only). Provide amount of unreimbursed school supplies purchased during the year (Canadian residents only)	
Do you qualify for the Disability Tax Credit? (Canadian residents only)	

H – INSTALMENTS / ESTIMATED TAX PAYMENTS / NOTICES OF ASSESSMENT	
(If ✓ indicate amounts paid [or provide schedule] for amounts paid for taxation year 2025)	Indicate ✓ or N/A
Tax Installment Payment Summary (Canada)	
Estimated Tax Payments (US Federal) – Provide for which tax year payment relates to / date of payment / amounts.	
Estimated Tax Payments (US State)	
Did you pay taxes to a foreign (non -CDN/US) government during 2025? If “Yes”, please provide a copy of the foreign tax return or proof of foreign taxes paid.	
Provide copies of 2024 Notices of (Re)Assessment from the Canada Revenue Agency/ Internal Revenue Service letters/state tax authority letters (if applicable).	
Copies of last two years of tax returns (if not prepared by SKL Tax.)	

I – ROTH IRA / TFSA / RESP / FHSA / RDSP INFORMATION	✓ or N/A
Do you have a Roth IRA Account? If “Yes”, have you made a Canadian tax deferral election? Please note that any contributions made since the effective date of your election will taint and invalidate the election.	
The following questions are applicable to US Citizens, US Residents, and Green Card Holders Only:	
Do you have a Canadian Tax Free Savings Account (TFSA)? If “Yes”, please provide account statements for 2025 (all periods).	
Do you have a Canadian Registered Education Savings Plan (RESP)? If “Yes”, please provide account statements for 2025 (all periods).	
Do you have a Canadian First Home Savings Account (FHSA)? If “Yes”, please provide account statements for 2025 (all periods).	
If your TFSA, RESP, or FHSA was closed during 2025, please provide account statements up to the period the account was closed.	
Do you have a Canadian Registered Disability Savings Plan (RDSP)? If “Yes”, please provide account statements for 2025 (all periods).	

J – US HEALTH CARE SPENDING ACCOUNT (HSA)	Yes	No
Were you or someone in your family covered by a High Deductible Health Plan in 2025?		
Did you or your employer contribute to an HSA? If, “Yes” please provide details of contributions if not on W-2.		
Did you receive any distributions from an HSA? If, “Yes” please provide details as to whether the distribution relate to qualifying medical expenses and Form 1099-SA.		

K – OTHER (Please provide additional information if “Yes” to any of the items marked with *)	Yes	No
Did you move from one country to another during the year? If “Yes”, from _____ to _____ on _____ If you ceased Canadian residency, provide a listing of assets owned by you at departure (include fair market value at departure date and cost of each)?		
Did you have workdays in more than one country? If “Yes”, please provide details of travel and workdays.		
Have you ever participated in the Canadian Home Buyers Plan or Life Long Learning Plan by way of withdrawals from your RRSP? If so, please provide your outstanding balance and minimum annual payment requirements (per Notice of Assessment).		
Were you a beneficiary of a trust/estate and either received a distribution from a trust/estate, or became indebted to a trust?*		
Did you transfer or loan property to a trust or to a corporation controlled by a trust?*		
Did you make any gifts (cash or property) to individuals or trusts in 2025?*		
Did you receive any gifts (cash or property) in 2025?*		
Did you receive a distribution (i.e. an inheritance) from an estate in 2025?*		
Do you own shares of a non-publicly traded corporation (either directly or indirectly)?*		
Do you own shares in a foreign affiliate (i.e. a non-Canadian corporation in which you have at least a 1% interest AND you, together with related persons, have at least a combined 10% interest)?*		
Did you purchase health insurance coverage for 2025 through a Health Insurance Marketplace? If so, please provide Form 1095-A. (US only)		
Did you hold a qualified investment in a qualified opportunity fund at any time during 2025? (US only)		
At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? If yes, please provide details. *		
Did you incur qualified disaster losses during 2025? (US only)		
Would you (and/or your spouse) like USD \$3 to go to the US Presidential Election Campaign? This does not change your tax owing or refund.		
Do you grant permission for the IRS to discuss your tax return with us directly?		
Do you want any overpayment of US/State tax to be applied to your 2026 US/State estimated tax payments?		
Do you have a bank account in the US? If so and you would like your net US/State tax refund(s), after application to your 2026 estimated taxes, to be deposited directly into your bank account in the US, please provide us with a void personal cheque or direct deposit bank information (only if you have not already provided us with this information in prior year(s)).		

PART 4- DEPENDENT AND CHILD TAX CREDIT (U.S. ONLY)

	DEPENDENT 1	DEPENDENT 2	DEPENDENT 3
First name			
Last Name			
SSN (must be valid for employment to qualify for Child Tax Credit)			
Relationship to you			
Date of birth			
Lived with you more than half of 2025?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Lived with you more than half of 2025 in the US?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Check if applicable:	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled	<input type="checkbox"/> Full-time student <input type="checkbox"/> Permanently and totally disabled
Under age 17 at the end of 2025?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Dependent did NOT provide more than half of their own support in 2025?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is this dependent a US citizen, US national, or US resident?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did this dependent file (or plan to file) their own US tax return for 2025?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes to above question, did they indicate they can be claimed as a dependent on another return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is anyone else claiming this dependent on their US tax return?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Please attached a separate sheet if you have more than 3 dependents.

PART 5– ELECTRONIC FILING OF TAX RETURNS

Canadian Tax Returns

The Canada Revenue Agency (CRA) requires electronic filing of Canadian tax returns that are eligible unless certain situations (eg. S. 86.1 election re eligible foreign spin-offs, departure year, non-resident etc.) preclude the return from being filed electronically. If your tax return is eligible for electronic filing, we will provide you with a copy of the tax return electronic filing consent form to sign and return to us as well as a full copy of your Canadian tax return for you to review and keep for your records.

U.S. Tax Returns

(“U.S. tax return” refers to both your US Federal and State tax returns as applicable).

We have U.S. tax preparation software that allows tax return preparers operating outside the U.S. to electronically file their client’s U.S. tax return. If your U.S. tax return is prepared using this software and is eligible for electronic filing, we will provide you with a copy of the tax return electronic filing consent form(s) to sign and return to us as well as a full copy of your U.S. tax return for you to review and keep for your records.

However, should you wish to **opt-out** from having your U.S. tax return electronically filed, please initial as applicable in the following section:

Complete <u>only if you wish to opt-out</u> of having your U.S. tax return electronically filed. By initialing below, you understand that you will be provided with a paper copy of your U.S. tax return that will need to be signed and mailed to the IRS and relevant state tax authorities as applicable.	Initial below if you wish to <u>opt-out</u> of having your U.S. tax return electronically filed.
Yourself / Spouse (if filing jointly)	
Spouse (if filing separately)	



The terms of this letter of engagement apply to taxation year 2025 and succeeding taxation years.

Responsibilities of SKL Tax Inc.:

SKL Tax Inc. (“we”) will prepare your personal income tax returns and forms (the “Deliverables”) based on information you provide to us. We will not audit or otherwise verify the information provided. Therefore, we can assume no responsibility for errors in filing that result from missing information or incorrect information that has been provided to us.

We will take into account the applicable provisions and judicial and administrative interpretations of the Income Tax Act (Canada), as amended from time to time (the “Act”), as well as the U.S. Internal Revenue Code of 1986, as amended (the “Code”), United States Treasury Regulations and judicial and administrative interpretations thereof, and other relevant taxing statutes, the regulations thereunder, and applicable tax treaties.

We will also take into account all specific proposals to amend the Act or the Code or other relevant statutes publicly announced prior to the date of our Deliverables, based on the assumption that these amendments will be enacted substantially as proposed. We will not otherwise take into account or anticipate any changes in law or administrative practice, by way of judicial, governmental or legislative action or interpretation. Any such changes could have an effect on the validity of our Deliverables and could apply retroactively. We do not assume responsibility for such changes occurring after the date of the Deliverables or for retroactive changes in future legislation.

Some of the matters on which we may be asked to advise you may have implications to other persons or entities. However, we have no responsibility to other persons or entities unless we are specifically engaged to address these matters for or on behalf of such persons or entities, and we agree to do so in writing.

The completion of tax returns and forms often involves matters of interpretation and judgment. We will review with you potentially contentious filing positions that may arise during the preparation process. We will provide our views based upon the tax legislation as it reads at the time we provide our advice, the regulations issued thereunder, published jurisprudence, pending draft legislation released at the time that we provide our advice, and the known administrative practices of the taxation authorities, according to our experience. We will also discuss with you the issue of disclosure when we believe it is required to guard against the imposition of penalties in relation to a filing position taken. As our interpretations are not binding with any tax authority, our recommendations cannot be construed as assurance that any tax authority will agree with our recommendations or that you will prevail against any changes on assessment or reassessment or any other challenge by the aforementioned taxation authorities.

Responsibilities of the Client (“you”):

A fundamental term of the engagement is that you will provide us in a timely manner with all relevant information and any reasonable assistance that may be required to perform the engagement.

Any Deliverable from SKL Tax Inc. pursuant to the engagement will be prepared based on the facts, assumptions and representations stated therein. If any of these facts, assumptions or representations is not complete or accurate, you agree to inform us immediately and to provide us with the particulars concerning the incompleteness or inaccuracy.

We are not responsible for any penalties assessed against you as the result of your failure to provide us with all accurate and complete information relevant to the issues under consideration. You shall hold SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against you as a result of such failure by you. You shall indemnify SKL Tax Inc., its shareholders, employees, and authorized representatives harmless for any penalties which are assessed against SKL Tax Inc. as a result of such failure by you.

Limitation of Liability

In no event shall we be liable to you, whether the claim be based on contract, tort or otherwise, for an amount in excess of the fees paid by you to us for the performance of the services and the delivery of the Deliverables under this engagement. In no event shall we be liable to you, whether a claim be based on contract, tort or otherwise, for any consequential, indirect, special, punitive, exemplary or incidental damages (including but not limited to lost profit, lost revenue, lost business opportunity, or similar losses, or failure to realize expected savings) arising from or in connection with this engagement even if we have been advised of their possible existence.

Authorization:

If the above terms and conditions are in accordance with your understanding of our engagement, please sign below to authorize and instruct SKL Tax Inc. to prepare your personal income tax returns and forms.

Printed Name (you)

Signature

Date

Printed Name (spouse, if we are
preparing his / her tax returns)

Signature

Date