



Please find attached our tax questionnaire to assist you in gathering the information we require to prepare your 2025 US Nonresident tax return(s). Also enclosed is an engagement letter which explains the services we will provide to you. Please complete the tax questionnaire in as much detail as possible and return it to us together with your tax information, along with a signed copy of the engagement letter, at your earliest convenience.

To assist us in providing quality service on a timely basis, we urge you to collect your tax information as soon as possible. If you are required to file a state tax return that requires worldwide income reporting such as California, we will also need a full copy of your Canadian tax return. We prepare tax returns on a first-in first-out basis while taking into account the applicable filing deadlines. If complete tax information is not received on a timely basis, we may have to extend the filing due date for any of your US tax filings. If an extension of time is required, any tax due must be paid with the extension. Taxes not paid by the initial filing deadline will be subject to late payment penalty and interest charges.

US Federal and State Tax Return Deadlines for Canadians with US Source Income

If you received US sourced wages as a non-resident alien of the US, the general filing due date (or the time to file an extension) is **April 15, 2026**. Otherwise, the filing deadline is **June 15, 2026** if you have other US sourced income which requires you to file a US tax return. To avoid late payment interest charges on any balances due, all taxpayers must pay their tax liability on or before **April 15, 2026**.

We have a US tax preparation software that allows tax return preparers operating outside the US to electronically file their client's US tax return. If your US tax return 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 US tax return for you to review and keep for your records. However, should you wish to opt-out from having your US tax return electronically filed, please advise us accordingly.

Important Note:

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)

We have a secure online client portal where clients can send and receive their tax documents electronically. Should you choose to send and receive documents electronically through our portal, please indicate as such on the tax questionnaire or contact reception@skltax.com to request an initial password. If you already have access, you can continue using your existing user name and password by going to <https://skltax.cchifirm.ca/clientportal/>.

We look forward to providing services to you. Should you have questions, please do not hesitate to contact us.

Sincerely,

SKL Tax Inc.