



Please find attached our tax questionnaire to assist you in gathering the information we require to prepare your 2025 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 slips and related documents, 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 information from “pass-through” entities such as partnerships, trusts and S corporations is the only data you are missing, please send the data you have assembled and forward the missing information as soon as it is available. We prepare tax returns on a first-in first-out basis while taking into account the applicable filing deadlines.

The current tax season filing deadlines are as follows:

Canadian Tax Returns

The general filing due date for a Canadian personal income tax return is **April 30, 2026**. For a self-employed taxpayer (or spouse), the filing due date is **June 15, 2026**. To avoid late payment interest charges on any balances due, all taxpayers must pay their tax liability on or before **April 30, 2026**.

We will make every effort to assist in estimating the tax due (if any) on or before **April 30, 2026** for self-employed taxpayers. We may not be able to provide this estimate if complete tax information is not provided by the taxpayer prior to **April 1, 2026**.

For trustees who are required to file a Canadian trust tax return, beginning after 2015, trusts are deemed to have a December 31 year end and as a result the filing due date for the 2025 trust return is **March 31, 2026**. This deemed year end does not apply if the trust is a “graduated rate estate”.

US Federal Tax Returns (“US tax return” refers to both your US federal and state tax returns as applicable)

If you received US sourced wages as a non-resident alien of the US, the 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. Please complete a 1040NR Supplement (available at: <https://skltax.com/tax-questionnaire-download/>) if this applies to you. 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 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 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.

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.