



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, 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. If complete tax information is not received on a timely basis, we may have to extend the filing due date of your tax return (extensions allowed for US tax returns only). 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.

Electronic filing of FinCEN Form 114 (more commonly known as FBAR) is mandatory. We encourage you to visit <https://bsaefiling.fincen.gov/file/fbar/> to prepare and file your FBAR online. **FBAR amounts are to be expressed in US\$. The conversion rate to convert C\$ to US\$ for 2025 FBAR purposes is US\$1 = C\$1.3690.** If you would like us to prepare your FBAR on your behalf, please contact us and we will provide you with an Excel worksheet to collect your account information.

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)

The general filing due date (or the time to file an extension) for a US individual income tax return is **April 15, 2026**. For a US person who lives outside of the US (e.g., a resident of Canada), 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 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 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.

Please note that you may have additional US filing requirements if you own a non-US grantor trust. As the deadline for one of these filings (or the time to file an extension) is **March 16, 2026**, please contact us at your earliest convenience to discuss your filing requirements.

FinCEN Form 114 (FBAR) must be electronically filed with the US Department of Treasury. The deadline to file the 2025 FBAR is **April 15, 2026 (with an automatic extension to October 15, 2026 – no action is required for this extension)**.

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 regarding any items, please do not hesitate to contact us.

Sincerely,

SKL Tax Inc.