

Wednesday, March 20, 2024

EASY ACCOUNTING SERVICES
9747 160A STREET
SURREY, British Columbia V4N 5M1

AMRIT SINGH
11239 136 STREET
SURREY, BC V3R 3B8

DEAR MR AMRIT SINGH:

Subject: Letter of Engagement

We appreciate the opportunity to work with you and advise you on income tax matters. Canada Revenue Agency (CRA) impose penalties upon taxpayers, and upon us as tax return preparers, for failure to observe due care in reporting on your income tax returns. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare tax returns to confirm the following arrangements.

We will prepare your 2023 personal income tax return based on information that you provide to us. We will not audit or otherwise verify the data you submit, although we may ask you for clarification of some of the information. It is our responsibility to prepare your tax return correctly according to the law and the information that you have provided. It is your responsibility to provide us with all the information required to prepare complete and accurate returns. You should retain all the documents, cancelled cheques and other data that form the basis of your income and deductions. These may be necessary to prove the accuracy and completeness of the return to CRA. You have the final responsibility for the income tax return and, therefore, you should review it carefully before you sign it.

By signing this letter, you represent that you will provide us with accurate and complete information necessary to prepare your tax return. This includes informing us of all interests you held in foreign properties with an aggregate cost in excess of \$100,000 at any time in the year, as well as all income from any foreign properties regardless of their aggregate value and all income and transactions relating to non-resident trusts.

The law imposes various penalties when taxpayers understate their tax liability. If you would like information on the amount or circumstances of these penalties, please contact us.

Our business respects the privacy of personal information, that is, information that identifies you as an individual, or that is associated with such identifying information. By engaging our services, you agree to provide personal information necessary for us to meet your service requests.

Before you provide us with any personal information on behalf of others, you agree that you will have obtained consent for collecting, using and disclosing this information, according to privacy legislation.

We want you to know that we will not rent, sell, or otherwise make your personal information, including contact information, available to any third-party without your permission. We use your information to complete your service requests, to inform you of changes in our business or service offerings, and to maintain our professional correspondence with you.

We follow rigorous privacy practices and we have a privacy policy that governs our use and handling of the information you provide to us. We invite you to contact our office if you would like additional information about these practices.

To change your contact information or to let us know if there are any types of correspondence you do not wish to receive from our office, please contact us.


CRA may select your return for review. Often they request copies of your receipts and other times they may require a full audit. Any adjustments proposed by CRA are subject to certain rights of appeal. In the event of such tax examinations, we will be available upon request to represent you.

Our fee for services is based on our fee schedule plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If this letter accurately reflects your understanding, please acknowledge your agreement by signing and returning to us the enclosed copy. Please feel free to call us with any questions or concerns at (778) 578-1414. Thank you for your trust in our business.

Sincerely yours,

EASY ACCOUNTING SERVICES

Accepted by:  Amrit Singh (Mar 20, 2024 12:32 PDT)

Date: Mar 20, 2024

Direct Deposit Request

Do you wish to start or change direct deposit information? YES

Complete the banking information area below

Branch number (5 digits)	Institution (3 digits)	Account number (maximum 12 digits)
46000 30800	46100 010	46200 0108346735

Direct deposit information previously provided to CRA

Branch number (5 digits)	Institution (3 digits)	Account number (maximum 12 digits)


Amrit Singh (Mar 20, 2024 12:32 PDT)

Mar 20, 2024

2023 Tax Return Summary

Taxpayer personal information	Spousal information
SIN 965 948 177	SIN
Name AMRIT SINGH	Name
Care of	Birthdate
Street address 11239 136 STREET Apt #	
P.O. Box, R.R.	
City SURREY	
Province BC	
Postal code V3R 3B8	
Home phone (236) 863-3109	
Birthdate 2004-06-30	
Marital status Single	

Filing
Province of residence on 2023/12/31 BRITISH COLUMBIA
EFILE this return? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Is return discounted? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Use preparer address for: Nothing

Total income

Employment income (box 14 on all T4 slips)	10100	4,092	75	
	Total income 15000	4,092	75	4,092 75

Net income

Deduction for CPP or QPP enhanced contributions on employment income (Complete Schedule 8 or get and complete Form RC381, whichever applies.)	22215	5	93	
Add lines 20700 to 22400, 22900, 23100 et 23200.	23300	5	93	5 93
	Net income 23600			4,086 82

Taxable income

Taxable income 26000	4,086 82
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Non-refundable tax credits

Basic personal amount (maximum \$15,000)	30000	5,054	79	
CPP or QPP contributions through employment (maximum \$3,754.45)	30800	29	34	
Employment Insurance premiums from box 18 on all T4 slips (maximum \$1,002.45)	31200	66	72	
Canada employment amount (see the guide) (maximum \$1,368)	31260	1,368	00	
Add lines 1 to 26	33500	6,518	85	
Multiply the amount on line 26 by 15%		= 33800	977	83
Total federal non-refundable tax credits: 27 and 28. 35000			977	83

Refund or Balance owing

	Total payable 43500	0	00	
Total income tax deducted (from all information slips)	43700	89	52	
Canada Pension Plan overpayment (enter your excess contributions)	44800	160	20	
Provincial or territorial tax credits	47900	75	00	
	Total credits 48200	324	72	324 72
	Total payable minus total credits		(324 72)	
	Refund 48400		324	72

2024 Estimated

GST/HST credit	Annual	340	00	Quarterly	85	00
Provincial tax credit	Annual	447	00	Quarterly	112	00
RRSP contribution limit					736	00

Prepared without audit based on information provided by the taxpayer.


Amrit Singh (Mar 20, 2024 12:32 PDT)

Information Return for Electronic Filing of
an Individual's Income Tax and Benefit ReturnTax year: **2023**

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on **page 2**. The individual identified in Part **A** (or the individual's legal representative) must sign Part **F**. Your electronic filer must fill out Part **C** and Part **D** before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A – Identification and address as shown on your tax return (mandatory)

First name	Last name AMRIT SINGH	Social insurance number * * * * * 8 1 7 7
Mailing address: Apt number – Street number – Street name 11239 136 STREET	PO Box RR	City SURREY
	Prov./Terr B C	Postal code V3R3B8

Get your CRA mail electronically delivered in My Account (optional)

Email address:

By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on **page 2**.**Part B – Declaration of amounts from your Income Tax and Benefit Return (mandatory)**

Enter the following amounts from your return, if applicable:

Total income (line 15000)	4,092.75	Refund (line 48400)	324.72
Taxable income (line 26000)	4,086.82	or	
Total federal non-refundable tax credits (line 35000)	977.83	Balance owing (line 48500)	

Part C – Electronic filer identification (mandatory)

By signing Part **F** below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part **A**. Part **F** **must be signed** before the return is electronically transmitted.

Name of person or firm: EASY ACCOUNTING SERVICES Electronic filer number: I0719Representative identifier (Rep ID): ****M4R**Part D – Document Control number (mandatory)**The document control number generated for my electronic record: I07192321O4DA**Part E – How do you want to receive your notices of assessment and reassessment? (select one or more of the following electronic options)**

☐ I am registering (as indicated in Part **A** above) or I am already registered to receive electronic mail from the CRA and can view and access my notices of assessment and reassessment online.

☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

I understand that by ticking (✓) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part **C**. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see the Express NOA section on **page 2**.

OR

☒ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive electronic mail from the CRA and I tick this box, I understand that I will **not** receive a copy of my notice through Canada Post.

Part F – Declaration and authorization (mandatory)

I declare that the information entered in parts **A**, **B** and **C** is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on **page 2**, and that the electronic filer identified in Part **C** is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signature (individual identified in Part **A** or legal representative)

Name and title of legal representative

2024-03-20	
Year Month Day	HH MM SS

Information and instructions

Terms of use for Email Notifications

The Canada Revenue Agency (CRA) will send email notifications to the email address you have provided in order to notify you of any CRA mail available in My Account, and to notify you of certain changes to the account information, and other important information about the account. The notifications that are eligible for this service may change. As new types of notifications are added or removed from this service, you may not be notified of each change.

To view CRA mail online, you must be registered for My Account, and/or your representative must be registered for Represent a Client and be authorized on this account. All CRA mail available in My Account will be presumed to have been received on the date that the email notification is sent. Any mail that is eligible for electronic delivery will no longer be printed and mailed.

It is your responsibility to ensure that the email address provided to the CRA is accurate, and to update it when there is any change to that email address. CRA email notifications are subject to the terms of any agreement with your mobile carrier or Internet Service Provider. You are responsible for any fees imposed by them.

These email notifications are sent unencrypted and unsecured. The email notifications could be lost or intercepted, or could be viewed or altered by others who have access to your email account. You accept this risk and acknowledge that the CRA will not be liable if you are unable to access or receive the email notifications, nor for any delay or inability to deliver notifications.

These terms of use may be changed from time to time. The CRA will provide notice in advance of the effective date of the new terms. You agree that the CRA may notify you of these changes by emailing either the new terms, or notice of where the new terms can be found, to the email address that you provided. You agree that your use of the service after the effective date of any change to these terms constitutes your agreement to the new terms. If you do not agree to the new terms, you must remove the email address provided and no longer use the service.

Part E – How do you want to receive your notices of assessment and reassessment?

Use this part of the form to tell us how you want the CRA to deliver your notices of assessment and reassessment.

Already registered to receive email notifications from the CRA?

If you are already registered to receive email notifications from the CRA, you must tick the first box in Part E on **page 1**.

Express NOA – Electronic filer will receive your notices of assessment and reassessment

After reading and agreeing with the information below, if you would like your electronic filer to receive your notices of assessment and reassessment through their software, you must tick the second box in Part E on **page 1**.

Your electronic filer must have a valid authorization on file with the CRA in order to receive your notices of assessment and reassessment. For more information about authorizing or cancelling a representative, go to canada.ca/taxes-representative-authorization.

If you tick the box to have your notices of assessment and reassessment made available electronically to your electronic filer, including a discounter, named in Part C, the CRA **will not send you** a paper copy of the notices of assessment and reassessment.

If you are receiving a tax refund and you did not sign up for direct deposit, we will make the notice available electronically to your electronic filer and mail your refund cheque to you. If your return is being discounted and you are receiving a tax refund, we will send your refund and notice of assessment to the discounter. If you want your discounter to receive the Express NOA, please select the electronic option by ticking the second box in Part E on **page 1**.

This electronic option is valid for current tax year assessments and reassessments only, and will not affect all other correspondence, any CCB, GST/HST credit and related provincial payments, CWB advance payment, or any other deemed overpayment of tax.

Paper notices of assessment and reassessment

If you tick the last box in Part E on **page 1**, you will receive your notices of assessment and reassessment through Canada Post once we have assessed your return or adjusted return. If you have already registered to receive electronic mail from the CRA and you ticked the last box, your notices will be available online through My Account. You will not receive a copy through Canada Post.

Part F – Declaration and authorization

If your return is being sent by EFILE, you have to fill out parts A, B and F. By signing Part F, you acknowledge that under the Income Tax Act you have to:

- keep all records used to prepare your return for a period of six years, and provide this information to us on request
- give the signed original of this form to the electronic filer named in Part C, and keep a copy for yourself

By signing Part F, you declare that the electronic filer named in Part C is electronically filing your new or your amended Income Tax and Benefit Return on your behalf. If there are any errors or omissions on your return, you authorize us to:

- disclose these errors or omissions to the electronic filer
- if necessary, give the electronic filer your taxpayer information.

You also authorize the electronic filer **to correct errors if your return is rejected by making changes and transmitting your return again** so we can accept it for electronic filing. The filer can do this as long as your refund or balance owing shown in Part B is not changed by more than \$300.

By signing Part F, you declare that the electronic filer named in Part C is authorized to provide your email address to the CRA for the purpose of you receiving your CRA correspondence electronically if you choose one of the electronic options included on this form.

By signing Part F, you acknowledge that we are responsible for ensuring the confidentiality of your electronically filed tax information **only** after we have accepted it.

If you are a person acting as a **trustee or legal representative** or a person named in a **power of attorney (POA)** for the taxpayer and you sign Part F, you declare that the information entered in Part A and the amounts showing in Part B are correct and complete, and fully disclose the income from all sources of the taxpayer you represent. If you are the legal representative for a **deceased person**, you **must** give a copy of the death certificate to the electronic filer. If you are a person named in a POA for the taxpayer, you **must** give a copy of the POA to the electronic filer. The electronic filer **must** attach a copy of the death certificate or POA to the corresponding T183 form and **keep** the documents for a period of at least six years following the date the return was filed. If the CRA requests T183 forms that are signed by someone other than the taxpayer (for example: Attorney-in-fact named in a POA; Trustee in bankruptcy; or Executor or Administrator of the estate) from the electronic filer, the electronic filer **must** submit copies of the documentation showing proof, along with the requested T183 forms.

If you are a **farmer**, and with your return you applied to participate in the AgriStability and AgriInvest programs and you sign Part F, you authorize the CRA to share information from your Income Tax and Benefit Return with the minister of Agriculture and Agri-Food Canada. You also authorize the minister to share the information with provincial ministers of agriculture as well as administrators of other federal and provincial farm programs. As well, you authorize the minister of Agriculture and Agri-Food Canada to share any other information that you provide while that department is processing your application.

For more information on confidentiality, refer to Form T1273, Statement A – Harmonized AgriStability and AgriInvest Programs Information and Statement of Farming Activities for Individuals, at canada.ca/cra-forms-publications.

Requirements – Signature

The CRA will accept an electronic signature if it is applied in accordance with the guidance specified by the CRA.

Privacy Notice

We collect your personal information, including your social insurance number, under the authority of sections 150, 220 and 237 of the Income Tax Act. We use this information to confirm:

- your identity
- the full and complete disclosure of your revenue from all sources
- the identity of the person or firm that is electronically filing your return

We may use your information to specify instructions, such as whether or not to mail your notice of assessment and any refund to the address of your electronic filer. We may also use your information to determine if your electronic filer is authorized to represent you.

If this form is not completed, the electronic filer will not be authorized to electronically file your return.

Personal information is described in personal information bank EFILE Online Services, CRA PPU 211, and is protected under the Privacy Act. Under this act, individuals have a right to protection and correction of, and access to, their personal information. They also have the right to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.

Authorize a Representative – signature page**Instructions:**

1. Print this page and have it signed and dated by the taxpayer or legal representative.
2. Retain a copy of the signed and dated signature page in your files for six years from the date that this information is transmitted to the Canada Revenue Agency (CRA). Do not send the signature page to CRA by mail or fax unless requested to do so.

Taxpayer information

SIN *** **8 177 First name _____ Last name AMRIT SINGH

Representative information and authorization

☒ Individual Representative ID: 6S83M4R First name: _____ Last name: _____
☐ Business Firm BN: _____ Business name: _____
☐ Group Group ID: _____ Group name: _____

Level of authorization (1 or 2): 2

Level 1: View only, allows the CRA to only disclose information to the representative

Level 2: View and update, allows the CRA to disclose information and accept changes made by the representative

Enter an expiry date, if applicable. _____

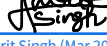
Signature and date

☐ I am the legal representative for this taxpayer.

By signing and dating this page, you authorize the Canada Revenue Agency to interact with the representative mentioned above.

AMRIT SINGH

Name of taxpayer or legal representative


Amrit Singh (Mar 20, 2024 12:32 PDT)

Signature of taxpayer or legal representative

2024-03-20

Date of signature