



Moore, McDermott & Partners LLP
Chartered Accountants

McDermott Professional Corporation
Siefert CPA Professional Corporation
JP Morgan CPA Professional Corporation
Massei CPA Professional Corporation

February 28, 2018

Dear Client:

We are writing to you to provide you some guidance that will help us to complete your 2017 personal tax return accurately. A detailed checklist can be found on our website ([MMANDP](#)). There are links to additional forms on our website.

We recommend waiting until about **March 13, 2018** before bringing your information to us unless you are certain you have all your information. Ensure that you have receipts for all expenses you are claiming. If you have any mutual fund investments we recommend waiting until the last week of March 2018.

Once you have assembled ALL of the information for your personal income tax return, please bring it in to our office. We require your information **BEFORE April 9, 2018**, in order to complete the return prior to April 30, 2018.

If you have foreign holdings at a cost of over \$100,000., please go to our website and complete the T1135 form or be prepared to supply the required information for completion.

Beginning in 2016, Canada Revenue Agency requires reporting of any disposition of a principal residence. Please see checklist for required information. As additional reporting is required, additional fees may apply.

In order to e-file the tax return, **WE WILL PRESENT YOU** with a completed Form T183 along with your tax return. **PLEASE BE AWARE YOUR TAX RETURN WILL NOT BE E-FILED UNTIL WE ARE IN POSSESSION OF A SIGNED T183 FROM YOU. It is imperative that you provide us with this signed form.** Please ensure all members of your family have a means of getting this signed form to us in a very timely manner.

In light of the Privacy Act Legislation, we are informing you that we are collecting your personal information to prepare your tax return and for no other purpose. We will not release any information to any other parties without your express written approval.

If you have any questions, please do not hesitate to contact us.

Yours truly,



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