



## K Liu Accounting Services Inc. Mandatory Engagement Agreement

An electronic version, scanned copy, photocopy or facsimile of this authorization is considered as valid as an original hard copy.

The purpose of this agreement is to summarize the terms, nature, and extent of professional services which K Liu Accounting Services Inc. and any person(s) providing services on our behalf ("us, we, our") have been engaged to provide the Taxpayer/Client ("Client, you, your, Management"). This agreement clearly defines our obligations and responsibilities in providing professional services and your responsibilities as the Taxpayer/Client.

The scope of professional services ("Services") includes but are not limited to:

- T1 individual income tax return preparation & filing
- T2 corporation income tax returns preparation & filing
- T3 statement of trust income allocations and designations preparation & filing
- Business bookkeeping and accounting
- Business training and consultation
- Tax compliance and consultation

We will complete the Services engaged for the agreed upon taxation/fiscal period ("period") and subsequent periods.

There are also severe civil penalties under the Income Tax Act for misrepresentations by tax professionals arising from the preparation of client tax returns. Therefore, it is a fundamental term of our engagement that you fully comply with all of the responsibilities that you agree to assume as set out below.

Terms of this service engagement agreement will remain in effect for all periods for which services are rendered should you choose to continue this engagement, unless amended in writing (including email notice) by both parties or terminated by written notice (including email notice) from either party or replaced by an updated version of this signed agreement.

The services and terms are as agreed between us: K Liu Accounting Services Inc. & the Client as declared at the bottom of this agreement, if applicable, acting as an authorized representative of Company as declared at the bottom of this agreement, whom acknowledge and accept responsibilities as the taxpayer as outlined below.

### Practitioner and Client Responsibilities

#### Accounting Services

(a) K Liu Accounting Services Inc. may prepare financial statements as arranged from time to time from information provided by Client. We will perform tax engagement by complying with relevant ethical

requirements. Our responsibility is to assist management in the preparation of the financial information. A tax engagement may involve us assisting you in the preparation of financial information. We do not perform an audit engagement, compilation engagement or a review engagement, and since a tax engagement is not an assurance engagement, we are not required to perform procedures to verify the accuracy or completeness of the information provided by Client. Accordingly, we will not express an audit opinion or a review conclusion, or provide any form of assurance on the prepared financial information. Our engagement should not be referred to as a review engagement, compilation engagement nor an audit, since it will not fulfill any statutory, contractual, or other compilation engagement, review engagement and audit requirement, nor will it fulfill any requirement for financial statements that are prepared in accordance with Canadian Generally Accepted Accounting Principles. We will not audit, review, or otherwise attempt to verify the accuracy or completeness of any information provided, nor will we perform an audit or review engagement in respect of the prepared financial statements and, accordingly, we express no assurance thereon. Financial statements, income tax return, and any schedules prepared by us may include the following statement "Prepared without audit or review from information provided by taxpayer". Financial statements issued by K Liu Accounting Services Inc. must not be circulated without K Liu Accounting Services Inc. disclaimers. Readers are cautioned that these financial statements may not be appropriate for their purposes nor be appropriate for general purpose use. Uninformed readers could be misled unless they are aware of the possible limitations of the statements and our very limited involvement.

(b) The Client is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to prepare it and the selection of the basis of accounting. Further, Management acknowledges its responsibility for: the prepared financial information; selecting the basis of accounting to be applied in the preparation of the prepared financial information that is appropriate for the intended use; the accuracy and completeness of the information provided to us; and attaching the tax engagement report when distributing or reproducing the prepared financial information. Client will supply the accurate and complete information necessary to maintain the Client's bookkeeping records and if applicable, to compile financial statements. The financial statements are the representations of management, and management is responsible for their accuracy and completeness. In some cases, assumptions may have to be made in terms of future events or facts. We will review all material assumptions made with management to confirm the validity of assumptions.

(c) The Client shall disclose all revenue and expenses to be included in the financial statements. The Client further agrees that all expenses disclosed are reasonable and were incurred for the purpose of earning income and are properly attributable to the corporation.

(d) The Client agrees that management is not aware of any illegal or possibly illegal acts of which all facts related thereto have not been disclosed to K Liu Accounting Services Inc.

#### Tax Compliance, Advisory and General Consultation

(e) The accuracy of the information and completeness of the representations reflected in the engaged Services are the Client's responsibility under the Income Tax Act. The Client represents that the information supplied to K Liu Accounting Services Inc. is, to your knowledge, correct and complete, and fully discloses all of your reporting requirements under the Income Tax Act.

(f) While we will review the completed income tax return and other tax filings, it is your responsibility alone to provide us with accurate and complete information necessary to prepare such personal and corporation income tax return. It is your responsibility to properly record and, where applicable, retain supporting documentation for all transactions.

(g) The Client shall provide K Liu Accounting Services Inc. with all income and deduction items to be included in the tax returns. The Client confirms that all sources of income have been disclosed, all deductions were reasonably incurred to earn income, and all credits to be claimed are supported by receipts. All estimates for personal use of an automobile or truck, business portion of residence, and other such estimates provided by the Client are reasonable and supported by usage logs and other evidence. In short, the Client agrees that all information, income, and deduction items disclosed for the purposes of tax return

preparation are, to the best of your knowledge, correct and complete.

(h) If the Client owned certain property outside of Canada totaling more than \$100,000 at any time during the tax year, it may be necessary to declare such ownership in the tax return. It is the Client's responsibility to provide accurate and complete information to K Liu Accounting Services Inc. on eligible foreign properties based on the T1 Foreign Property Reporting Disclosure section of this agreement [Schedule 1]. The Client takes responsibility for notifying K Liu Accounting Services Inc. when there are any changes impacting the foreign property disclosure and is aware that there are substantial fines and penalties for non-compliance.

(i) If, during the minimal study entailed in preparation, K Liu Accounting Services Inc. learns of any matter that, in our opinion, would cause the financial statements and tax return forms to be misleading if not disclosed, it will be disclosed in the financial statements, or K Liu Accounting Services Inc. will be required to withdraw from the engagement.

(j) Any tax services provided (income tax return and other tax filings) will be based on the applicable statutes, treaties, regulations, and Canadian judicial and administrative interpretation in effect as of the date of the completion and approval of the return or filing and will take into account any proposal to amend applicable statutes, treaties, or regulations ("Tax Rules") prior to such date. Subsequent changes in the Tax Rules may render our advice invalid. We have no obligation to advise you of any such change in the Tax Rules or the impact on the tax services provided. Any advice contained in the return or filing will reflect our professional judgment, which is not binding on any taxation authority or court. Consequently, we cannot guarantee that our advice will not be successfully challenged by taxation authorities.

(k) If requested by the Client, K Liu Accounting Services Inc. will assist in providing additional information or explanations related to our preparation of the tax return should any taxation authorities subsequently request it. Services as such are provided at additional service fees to taxpayer; taxpayer will be notified of additional service fees prior to services rendered.

(l) K Liu Accounting Services Inc.'s liability on consultation services provided to the Client, including but not limited to recommendations, advice, suggestions, referrals, is limited to written non-verbal communication and limited to paid consultation services.

### **Additional Services**

(a) Subject to Client review and approval, we will carry out such bookkeeping as we find necessary prior to the preparation of the prepared financial information, perform such related services as may be agreed from time to time, prepare the necessary Federal and Provincial income tax returns and supporting schedules, and prepare any special reports as required. Management will provide the information necessary to complete the returns/reports and will file them with the appropriate authorities on a timely basis.

(b) It should be noted that our accounting work in the area of GST/HST and other commodity taxes is limited to that appropriate to prepare the financial information. Accordingly, we may not detect situations where you are incorrectly collecting GST/HST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST/HST could result in you or your company becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties and excise taxes.

(c) We will also be pleased to provide other additional services upon request. Such services include but not limited to income tax planning, GST/HST and PST advice, business financing, management consulting and valuations.

### **Limitations of Liability**

This engagement cannot be relied upon to prevent or detect fraud, error, or other irregularities. The responsibility for the prevention and detection of fraud, error or other similar irregularities in the Client's financial information must remain solely with the Client. Accordingly, the Client agrees that neither we, nor our professional staff, shall have any liability, in contract or tort, negligence or otherwise, for failure to detect and

report to the Client any fraud that may be occurring or have occurred within the corporation.

The Client expressly acknowledges and agrees that K Liu Accounting Services Inc. shall have absolutely no liability, in contract, tort, negligence or otherwise in the preparation of the Client's income tax return for any income taxes, penalties, interest or costs or other damages or loss incurred as a result of any error in the representations and disclosures that the Client has agreed to as set out above.

Client hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

(a) The breach by Client, or its directors, officers, agents, or employees, of any of the covenants or obligations of Client herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial information in reference to which the engagement report is issued, or any other work product made available to you by our firm.

(b) A misrepresentation by a member of your management or those charged with governance.

The Client also agrees to hold harmless and indemnify us from any penalty or costs arising pursuant to Section 163.2 of the Income Tax Act as a consequence of false or otherwise incorrect information supplied by the Client or its agents to us for the purpose of providing any taxation services, including but not limited to tax planning or the preparation and filing of income tax returns on your behalf.

The Client agrees that our aggregate liability for all claims, losses, liabilities and damages in connection with this engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, that any and all claims the Client may have against our firm or its professional staff arising out of all services provided by us, whether in contract, negligence, or otherwise known to law, shall be regarded as one claim and any liability to the Client shall be limited to the amount of \$5,000.

The Client agrees that we shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions.

The Client agrees that our liability for all claims you may have or bring in connection with the preparation of any tax filing with any government authority shall be several and not joint and several, and shall absolutely cease to exist two (2) years after the invoice payment date in relation to this engagement, regardless of whether the Client was aware of the potential for making a claim against us within that period. Following the expiration of the aforesaid period, the Client agrees that neither the Client, its agents or assignees shall make any claim or bring any proceeding against us. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated, or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

### **Confidentiality**

K Liu Accounting Services Inc. covenants and agrees that all sensitive and confidential information provided by the Client in the performance of this engagement (collectively the "Confidential Information") shall, during the term of this engagement and, at all times thereafter, be held by us in a fiduciary capacity and solely for the benefit of the Client. K Liu Accounting Services Inc. further agrees that we will not, either during the term of this engagement or at any time thereafter, use for our own purposes or outside of the scope of this engagement, any such Confidential Information or disclose, divulge or otherwise, communicate, whether orally, in writing or otherwise, to any person or persons, any such Confidential Information, unless such information has been generally known to the public at large. For further certainty, nothing herein prevents K Liu Accounting Services Inc. from sharing the Confidential Information with its employees or contractors that are assisting us in providing the Services and disclosure of Confidential Information to such employees or contractors does not constitute a breach of this provision.

K Liu Accounting Services Inc. confirm duty of confidentiality with respect to all client affairs. Accordingly, except for information that is in the public domain, we will not provide any third-party with confidential information concerning the affairs of the Taxpayer/Client/Company unless: we have been specifically authorized with prior consent; we have been ordered or expressly required by law or by the provincial Code of Professional Conduct / Code of Ethics; or the information requested is (or enters into) public domain.

Further, in order to complete the engagement, K Liu Accounting Services Inc. will require access to certain personal information, including but not limited to personal information of your employees and third persons within your custody. The Client hereby represents to us that you have obtained all consents that are required under applicable privacy legislation for the collection, use, disclosure, storage, transfer, and process of personal information, and you have complied with all applicable statutory and other legal obligations of privacy. K Liu Accounting Services Inc. will hold any such personal information in complete confidence in accordance with our professional obligations and manage all personal information in compliance with our own firm privacy policies.

### **Electronic Communications and Transmission of Data**

In performing the Services, we will send messages and documents electronically. As such, communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and the Client releases us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. The Client agrees that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary, or special damages (such as loss of data, revenues, or anticipated profits).

K Liu Accounting Services Inc. utilizes software license(s) to perform the engaged Services, including but not limited to, QuickBooks, Dext, Dropbox, Sync, Taxcycle, and Adobe. Such software authorizes transmission of personal information and other confidential data and continuously transmits all of the data entered into their software to the services of the software licensors for the purposes of the usage of their software. The Client agrees that, to the extent required by applicable law, the Client has obtained consents from all affected persons concerning the collection, use, disclosure, storage, transfer, and process of information about identified individuals under applicable privacy laws for these purposes.

It is the Client's responsibility to notify us in writing if the Client does not consent to our use of electronic communications and transmission of data.

### **Independent Contractors**

Third-Party Service Providers: We may from time to time, and depending on circumstances, use third-party service providers to assist in completing the agreed upon Services. In that regard, we may share confidential information with the service providers. The Client hereby authorizes us to disclose confidential information of the Company to such service providers retained by us.

Non-Solicitation: The Client agrees that you will not during the course of this engagement, and for a period of twenty-four (24) months following the date of termination of this engagement, whether for your own account or for the account of a third party, directly or indirectly, offer or cause to be offered to any of our employees or independent contractors, a new position or engagement with any other person. In the event that this occurs, the Client agrees to pay us as liquidated damages an amount equal to our gross invoices rendered to the Client during the immediate past two years, or \$20,000, whichever is the greater.

### **Data Ownership**

Except as otherwise set out in this engagement, K Liu Accounting Services Inc. is, and shall be, the sole exclusive owner of all right, title and interest in and to all documents, working papers, files, reports and other

materials (the “Deliverables”) that are delivered to the Client or work created, prepared, developed or performed by us in the course of the Engagement. The Client acknowledges and agrees that all right, title and interest throughout the world in and to the Deliverables is the sole and exclusive property of K Liu Accounting Services Inc. These constitute our confidential information and will be retained by us in accordance with our firm’s policies and procedures.

The Client may examine any document relating to your business in our file upon reasonable notice and obtain a copy of such document, unless we are authorized by law to refuse access to the information contained therein.

During the course of our work, we may provide, for the Client’s use, certain software, spreadsheets, and other intellectual property to assist with the provision of our Services. Such software, spreadsheets and other intellectual property must not be copied, distributed, or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable to any lost or corrupted data or other damage or loss incurred by you in connection with your use of them. We retain the copyright and all intellectual property rights in any original materials provided to the Client.

The Client is, and shall remain, the sole and exclusive owner of all right, title and interest in and to any paperwork, documents, financial and business information (“Client Materials”) provided to K Liu Accounting Services Inc. by the Client. K Liu Accounting Services Inc. shall have no right or license to use any Client Materials except solely during the term of this engagement to the extent necessary to provide the Services to the Client. All other rights in and to the Client Materials are expressly reserved by the Client. K Liu Accounting Services Inc. is not liable for archiving of documents and information obtained during the course of the engagement, it is the Client’s responsibility to make arrangements for obtaining returned documents and information within 6 month of tax year filing. K Liu Accounting Services Inc. is not liable for safekeeping and archiving of information stored in third party applications including but not limited to Dropbox, an optional complimentary third-party application provided to client.

### **Termination of Agreement**

The Client acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice (including email), in the termination of the Engagement. Either party may terminate this agreement for any reason upon providing written notice to the other party [not less than 30 calendar days before the effective date of termination]. If early termination takes place, Client shall be responsible for all time and expenses incurred up to the effective termination date (following the 30 calendar days’ notice) [and all costs in terminating any agreement with any specialist or other third party retained by us in connection with this Engagement]. Further, the Client agrees to fully pay the account to the effective date of termination (following the 30 calendar days’ notice) upon receipt of our invoice.

If we are unable to complete the Engagement, we may withdraw from the Engagement before compiling the financial information. If this occurs, we will communicate the reasons and provide details.

### **Other Matters**

If the Client wishes to electronically file your income tax return, the Client will be required to execute the appropriate forms required by the CRA before we may do so.

The Client will not mail or deliver to the CRA, or instruct us to electronically file your tax return, until you have reviewed the proposed tax return and confirmed that to the best of the Client’s knowledge, all income and deductions have been included. If there are any doubts as to the Client’s ability to come to this conclusion, we will be pleased to personally review and verify with the Client each of the pages and schedules forming the personal tax return. The Client agrees to maintain all personal records and documentation arising out of this engagement for a period of at least seven (7) years following completion of the personal tax return. K Liu Accounting Services Inc. is not responsible or liable for maintaining supporting records and documents related to the personal tax return.

## **Time Frames**

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Client of its obligations.

## **Fees**

The fees for our services will be based on the complexity and nature of the work and the degree of responsibility and skill required, and time spent on the engagement. Our professional fees will be based on our regular billing rates plus any approved direct out of pocket expenses and applicable GST/HST and provincial sales tax. K Liu Accounting Services Inc. may perform related services at an additional fee that is necessary to affect the service engagement, as may be requested and agreed by Client from time to time. Upon completion of each progressive stage of the agreed upon services, we will render your account for progressive services and provide an invoice for outstanding charges. The Client agrees that this invoice will be paid to us upon receipt and prior to submission of service results and prior to continuance of further services.

Prior to commencing certain engagement services, we require that you provide us with a retainer in the amount of \$800. The retainer will be applied against our final invoice, and any unused portion will be returned to you upon our collection of all outstanding fees and costs related to this Engagement.

Invoice balances unpaid 5 days past the billing date may be deemed delinquent and are subject to an interest charge of 5% per month. We reserve the right to suspend our Services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees. Balance payment date is considered the date when physical payment is received by K Liu Accounting Services Inc. in forms of cash, cheque, bank and/or email transfers.

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us, at our normal Accounting Service hourly rates, for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

## **Interpretation**

If any covenant or provision of this engagement is determined to be invalid, void or unenforceable, in whole or in part, it shall in no way affect the validity of enforceability of any other covenant or provision of this Agreement, each of which is hereby declared to be a separate and distinct covenant, severable from each of the others for the purposes of this engagement.

## **Independent Legal Advice**

The Client acknowledges and agrees that they have obtained or have had an opportunity to obtain independent legal advice in connection with this engagement, and further acknowledges that they have read, understood, and agrees to be bound by all of the terms and conditions contained herein. [The Manitoba Corporations Act requires that the company appoint an auditor unless all shareholders annually agree to waive such appointment. Please ensure that the shareholders' resolution waiving appointment of auditors is approved annually.]

## **Complete Agreement**

This engagement will be subject to and governed by the laws of the Province of Manitoba. Any disputes arising from this engagement shall be subject to the exclusive jurisdiction of the courts of Manitoba. The Client agrees that any dispute that may arise regarding the Services rendered or the enforcement of this letter

will, prior to resorting to litigation, be submitted to mediation.

This engagement letter will continue in force for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

This service engagement agreement comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties. If any provision of this letter is determined to be unenforceable, all other provisions shall remain in force.

K Liu Accounting Services Inc. shall be pleased to discuss the contents of this letter with the Client at any time, and to explain the reasons for any items. If the above terms are acceptable to the Client, and the services outlined are in accordance with your requirements, please sign the copy of this letter in the space provided and return it to us.

### **Privacy and Communication Related Policies**

I have reviewed the terms and conditions of the following policies in detail, and I understand and agree with the terms and conditions of K Liu Accounting Services Inc. policies:

Terms of Use - [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies)

Personal Information Protection Policy – [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies)

Privacy Policy – [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies)

Communication Policy – [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies)

Document Management & Retention Policy – [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies)

SUBSCRIBE to Mailing List & Electronic Newsletter – Annual communications such as tax season updates & announcement, filing & payment deadline reminders, Loyalty Client Reward Program requires mandatory subscription for reward signup, notifications, reminders, and updates. Subscription may result in but not limited to 5-10 email notifications per year. Unsubscribe anytime by emailing [info@kliuaccounting.com](mailto:info@kliuaccounting.com) with UNSUBSCRIBE in the subject line.

### **[SCHEDULE 1]**

#### **T1 Foreign Property Reporting Disclosure**

Canadian resident individuals who held certain property outside Canada with a TOTAL COST of more than \$100,000 CAD at any time during the tax year are subject to certain disclosure requirements to the Canada Revenue Agency (CRA).

Non-compliance with this reporting requirement results in severe penalties. Please notify us if you hold a TOTAL COST of more than \$100,000 CAD comprised of below specified foreign property.

\*\*\*It is your responsibility to provide accurate and complete information to K Liu Accounting Services Inc. on eligible foreign properties based on the T1 Foreign Property Reporting Disclosure section of this agreement. You are also responsible to notify K Liu Accounting Services Inc. when there are any changes to your foreign property disclosure. There are substantial fines and penalties for noncompliance.

\*\*\*If you have missed reporting in past years, Voluntary Disclosure Program (VDP) may be available - A second chance to correct your taxes with potential penalties & prosecution relief. It is your responsibility to notify and make arrangements with K Liu Accounting Services Inc. if you need to correct or disclose foreign properties with total costs exceeding \$100,000 CAD for prior years.

What property do you have to report?

You are required to report all specified foreign property in accordance with subsection 233.3(1) of the Act which includes:

- funds or intangible property (patents, copyrights, etc.) situated, deposited, or held outside Canada;
- tangible property situated outside of Canada;
- a share of the capital stock of a non-resident corporation held by the taxpayer or by an agent on behalf of the taxpayer;
- an interest in a non-resident trust that was acquired for consideration, other than an interest in a non-resident trust that is a foreign affiliate for the purposes of section 233.4 of the Act;
- shares of corporations resident in Canada held by you or for you outside Canada;
- an interest in a partnership that holds a specified foreign property unless the partnership is required to file Form T1135;
- an interest in, or right with respect to, an entity that is a non-resident;
- a property that is convertible into, exchangeable for, or confers a right to acquire a property that is specified foreign property;
- a debt owed by a non-resident, including government and corporate bonds, debentures, mortgages, and notes receivable;
- an interest in a foreign insurance policy; and
- precious metals, gold certificates, and futures contracts held outside Canada.

Specified foreign property does not include:

- a property used or held exclusively in carrying on an active business;
- a share of the capital stock or indebtedness of a foreign affiliate;
- an interest in a trust described in paragraph (a) or (b) of the definition of "exempt trust" in subsection 233.2(1) of the Act;
- a personal-use property as defined in section 54 of the Act; and
- an interest in, or a right to acquire, any of the above-noted excluded foreign property.

#### Acknowledgement & Consent

**By checking this box, I am consenting to SUBSCRIBING to receive communications (e.g. emails, text messages, etc.) that may include company news, updates, related product, or service information, etc. If at any time I would like to unsubscribe from receiving future emails, I understand that detailed unsubscribe instructions are located at the bottom of each email, or I can request to unsubscribe by contacting K Liu Accounting Services Inc. directly or via their Site. Annual communications such as tax season updates & announcement, filing & payment deadline reminders, Loyalty Client Reward Program requires mandatory subscription for reward signup, notifications, reminders, and updates. Subscription may result in but not limited to 5-10 email notifications per year. Unsubscribe anytime by emailing [info@kliuaccounting.com](mailto:info@kliuaccounting.com) with UNSUBSCRIBE in the subject line. \***

I Consent

**By checking this box, I confirm that I have reviewed and acknowledge the terms and conditions of K Liu Accounting Services Inc. as outlined at [www.kliuaccounting.com/policies](http://www.kliuaccounting.com/policies). This includes, but is not limited to, the Terms of Use, Communication Policy, Privacy Policy, and Document Management & Retention Policy. I hereby agree to comply with all applicable policies of K Liu Accounting Services Inc. \***

I Consent

I have reviewed above Service Engagement Agreement terms and conditions, and I hereby acknowledge & accept the complete agreement with K Liu Accounting Services Inc.:

**Taxpayer/Client \***

First Name      Last Name

**Company/Business Name**      (enter NA if NOT applicable) \*

**Company/Business # 9 Digits**      (enter NA if NOT applicable) \*

**Company/Business Phone #**      (enter NA if NOT applicable) \*

**Period/Year End Date MM DD (enter NA if NOT applicable) \***

**Signing Date \***

Month   Day      Year

\*\*\* If under age of 18, signature must be provided by both MINOR Taxpayer/Client AND Parent/Legal Guardian\*\*\*

**MANDATORY FOR MINORS ONLY - Parent/Legal Guardian Name**

First Name      Last Name

**Signing Date**

Month   Day      Year

K Liu Accounting Services Inc.