

February 20, 2012

Client information

Dear _____:

RE: 2011 PERSONAL INCOME TAX RETURN(S)

Welcome to the 2011 Personal Income Tax Season. Your 2011 T1 Personal Income Tax Return is due April 30, 2012 and we are excited about tax season we want to get started right away.

REGULAR DEADLINE

If you do not qualify for the "Special Deadline" noted below, please send all of your tax information to us as soon as possible but no later than March 19, 2012. If you cannot meet this deadline, please call us.

SPECIAL DEADLINE

If you are a beneficiary of a trust or if you own units in a mutual fund or income trust **outside of your RRSP**, you may not receive all of your income tax slips until March 31, 2012. In this case, we require all of your income tax information **no later than April 9, 2012**. If you cannot meet this deadline, please call us.

EARLY BIRD DISCOUNT

We are offering you a discount of \$50.00 off your family's personal tax bill if **ALL** of your information is in to us on or before March 12th. "**ALL**" means your information is absolutely complete and is missing nothing.

RUSH FEES

If all of your tax information is not received by us until after April 12th we will be charging an extra Rush Fee of \$100 on top of our regular fees to prepare your return by April 30th. This fee may be charged if we are missing even one piece of your information on April 12th. If all of your information has **not** been received by April 19, we cannot guarantee that your return will be complete by the April 30 filing deadline.

WEBSITE INFORMATION

You will need to get certain forms from our website. **Please visit our website at www.horizonca.ca and click on the 'Forms' tab on the left for further information.** If you do not have access to the internet, please contact us and we will forward you this information by mail or fax.

CHECKLIST

We enclose a Personal Income Tax Return Checklist to assist you in organizing your tax information. Please complete and sign this checklist. For your convenience, our website includes templates of the following forms:

- Business/Professional income and expenses – T2125
- Rental income and expenses – T777
- Employment expenses – T777
- Conditions of employment Form – T2200
- Medical credit claims - MED
- Moving expenses – T1M
- Capital gains and losses reporting
- Tuition Certification
 - Foreign Universities – TL11A
 - Canadian Universities – T2202

Please use the forms to help reduce your tax preparation fees. We also ask that you email the forms (in Excel format if possible) to mr@horizonca.ca or, use our secure Webportal if you are concerned about security (see link on our website).

ENGAGEMENT AND/OR REPRESENTATION LETTER

We enclose an Engagement and Representation Letter. Please sign, date and initial ONE box on the last page then return this letter (the whole thing) to us with your tax information. If you have already sent us your tax information, please complete and return the enclosed letter and checklist as soon as possible. ***Your tax return cannot be released without this letter.***

US CITIZENS

Are you a US citizen or dual citizen? If so, please advise us. The IRS has renewed its compliance requirements on various issues, including RRSPs and RRIFs. Please note that new reporting requirements and penalties are being imposed by the IRS now. As we are not US tax advisors, we can refer you to a US tax advisor. Penalties for failure to file a US tax return can be severe.

CONTACTING YOU


If you are planning to leave the city or the country in the month of April, please let us know so we can organize the timely completion of your income tax return.

If you have any questions, please do not hesitate to contact us. Feel free to phone us, fax us or email us.

Thank you for your continued support. We look forward to preparing your 2011 return.

Yours truly,

HORIZON CHARTERED ACCOUNTANTS



Wendell P. Meeres, C.A.



Exequiel J. Factor, C.A.