



*60 Archibald Street
Brampton, ON L6X 1L9*

Dear Client:

In January 2004, the final phase of the Personal Information Protection and Electronic Documents Act (PIPEDA) came into effect across Canada. It is now compulsory for all firms dealing with individuals to apply privacy protection measures to the personal information collected from any client.

To comply with the PIPEDA legislation, we require you to sign the enclosed Privacy Consent Form. This authorizes YS Accounting and Tax Services Inc.'s office to be in possession of whatever information you submit to us. This form is not to be confused with the letter of authorization you may have already signed in your last tax return, which authorizes us to speak to the Canada Customs and Revenue Agency on your behalf.

Please review the Privacy Consent Form, then complete, sign, and return the final page to us as soon as possible.

The legislation does not really change anything here at our office. We know your privacy is important to you, and we have always taken care to safeguard the personal information you have entrusted to us.

We will continue to monitor requests for information from outside sources and advise you accordingly.

As always, should you have any questions or concerns, please don't hesitate to contact me.

Yours truly,

A handwritten signature in cursive script that reads 'Yuliya Sivachuk'.

Yuliya Sivachuk

Privacy Officer



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PRIVACY POLICY

Explanation: For Collection, Use, and Disclosure of Personal Information

Please complete, sign, and return the final page to our office, or email it to info@ysaccountingtax.ca

We understand the importance of protecting your personal information. This commitment to client service and protection, along with the responsibility of your personal information, has always been one of our highest priorities. This level of service continues unchanged by the January 2004 implementation of federal and provincial privacy laws. Known as the federal Personal Information Protection and Electronic Documents Act (PIPEDA), this federal law applies to the collection, use, and disclosure of personal information in the course of daily business activities throughout Canada.

To help you understand how we address the legislation, we have outlined below how we use and disclose your personal information.

The office of YS Accounting and Tax Services Inc (which includes YS Accounting and Tax Services, Inc and those persons engaged by the company to provide services on your behalf) in undertaking the preparation and completion of your personal and corporate tax returns will collect, utilize and disclose personal information solely for the purposes identified below. (SEE SCHEDULE 1)

"Personal information" refers to distinguishing information about you as an individual. We are obligated to provide precise information to the government in order to access your personal file and to prepare your personal or corporate tax returns. The information we are required to impart, in order to effectively administer your account, includes but is not limited to the following: name, address, telephone number, social insurance number, marital status, income, independent information, employment history, medical expenses, and tuition. We may collect this personal information directly from you or from your authorized representative.

It is your choice to provide us with personal information. The degree of service we are able to provide will be determined by the nature and extent of the information you give us. Our effectiveness may likewise be limited by your decision to withhold consent to the collection, use, and release of such information.

All staff members who access your personal information are aware of the sensitive nature of the information you have disclosed to us. They are trained in the appropriate uses and protection of that information and have signed a confidentiality agreement.

According to PIPEDA, each Canadian business must have a Privacy Information Officer. YS Accounting and Tax Services, Inc. is the designated representative for our office.



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SCHEDULE 1

Our office collects only pertinent information about you. This information is used for the purposes illustrated below:

- To complete your personal and corporate tax requirements
- To assist with tax planning, tax disputes, compliance reviews, and estate planning
- To develop business plans, forecasts, and budgets
- To develop financial operating policies and procedures
- To fulfill requirements for compensation and other business matters
- To communicate with Canada Customs and Revenue Agency (CRA) on your behalf at your request
- To ensure that our policy protocols comply with privacy legislation standards of our regulatory body, the Institute of Chartered Accountants of Ontario, and the law
- To update our records as required
- To identify optimum choices and ensure the continuous, high-quality service we currently provide
- To allow us to maintain communication and contact with you concerning your ongoing tax requirements
- To handle ongoing concerns on your behalf
- To permit us to invoice you for tax services on a timely basis and to collect unpaid accounts

THE TEN PRIVACY PRINCIPLES

1. Accountability

The office of YS Accounting and Tax Services, Inc. is responsible for maintaining and protecting its database of client information. To fulfill this mandate and to assure our compliance with the privacy principles, YS Accounting and Tax Services, Inc. has been designated as Privacy Officer. YS Accounting and Tax Services, Inc. and staff will ensure comparable levels of protection when using third-party firms to process personal client information.

2. Identifying Purposes

The office of YS Accounting and Tax Services, Inc. will identify the purpose for collecting the data from its clients at the same time of collection.

3. Consent

Clients must give informed consent to the collection, use, and disclosure of information



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4. Limiting Collection

The client information collected must be relevant to the preparation and completion of personal and corporate tax returns. This information will be collected in an impartial and legally recognized method.

5. Limiting Use, Disclosure, and Retention

Client information may only be used or disclosed for the purpose for which it has been collected, unless otherwise directed by the client or when required or permitted by law. Such information will only be retained for the duration required to fulfill client obligations and regulations specified by the CRA.

6. Accuracy

Client information is maintained in as accurate, complete, and current form as is necessary to fulfill the purposes for which it is to be used. The clients are expected to provide the firm with updated information on a timely basis.

7. Safeguarding Customer Information

Client data is protected by security safeguards, which are reasonable and appropriate to the sensitivity of the information.

8. Openness

The office of YS Accounting and Tax Services, Inc. is required to provide to its clients the privacy policies and practices that apply to the management of client information.

9. Client Access

Client must be informed of the existence, use, and disclosure of their information and given access to this information upon request. Clients are entitled to verify the accuracy of their information and to request to have it amended where appropriate.

10. Handling Customer Complaints and Suggestions

Questions or inquiries regarding the privacy principles outlined above or about our practices may be directed to YS Accounting and Tax Services, Inc. in her capacity as Privacy Officer.



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CONSENT FORM POLICIES

By signing the consent section of this client agreement, you are giving us your informed consent to the collection, use and/or disclosure of your personal information for the purposes as outline in SCHEDULE 1.

Our office will not, under any circumstances, supply your confidential information to unknown sources. In the event such an unusual inquiry is made, we will call you or forward the information directly to you for your review and specific consent. We may also advise you if such a release is appropriate.

You may withdraw your consent for use or disclosure of your personal information at any time. However, due to the government regulations concerning tax preparation and the exchange of information, this act may preclude us from being able to complete your tax requirements.

If a new purpose arises for the use and/or disclosure of your personal information, we will seek your approval in advance.

CLIENT CONSENT

Please complete, sign and return this page to our office, or email it to info@ysaccountingtax.ca

I have reviewed the explanation of how the office of YS Accounting and Tax Services, Inc. will use my personal information and the steps is taking to protect my privacy.

I know that the office of YS Accounting and Tax Services, Inc. has a Privacy Policy, and I can ask to see a copy of this policy at any time.

I agree that the office of YS Accounting and Tax Services, Inc. can collect, use and disclose personal information about me as set out in the information above.

Signature

Print Client's Name

Date

Signature of Witness