

“The Basics” Starting at \$160CAD/\$120USD

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| <ul style="list-style-type: none"> ▪ Wages ▪ CPP/QPP/OAS income ▪ Unemployment benefits ▪ Pension income (Canadian) | <ul style="list-style-type: none"> ▪ Union Dues ▪ Workman’s Compensation ▪ Social Assistance ▪ Student Loan Interest |
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Estimated hours included to prepare the return: <1 hour

“The Usual Suspect” Starting at \$240CAD/\$180USD

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| <ul style="list-style-type: none"> ▪ Investment Income/expenses ▪ Capital Gains Distributions (on a T3/T5 slip only) ▪ US Social Security income ▪ RRSP contribution/transfer/income ▪ HBP/LLP/FTHBC ▪ Donations | <ul style="list-style-type: none"> ▪ Child Care Expenses ▪ Foreign Income/deductions/credit (on T3/T5 slips only) ▪ Medical Expenses ▪ Tuition expenses ▪ Disability amount (no attendant care expenses) ▪ Scholarships/Fellowships/Bursaries - taxable |
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Estimated hours included to prepare the return: 1–2 hours

“The Developer” Starting at \$315CAD/\$240USD

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| <ul style="list-style-type: none"> ▪ Pension Income Splitting (Pensioner Only) ▪ Capital gains/losses- sale of shares- <10 items ▪ Foreign Income/deductions/credits (not on T3/T5 slips) ▪ Caregiver Amount/Infirm Dependent/Family Caregiver ▪ Capital loss carryforward/carryback | <ul style="list-style-type: none"> ▪ Northern Residence Deduction ▪ Moving Expenses ▪ Disability amount (if attendant care expenses) ▪ Clergy deduction ▪ Partnership income/losses (Form T5013) |
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Estimated hours included to prepare the return: 2–3 hours

“The Labyrinth” Starting at \$420CAD/\$320USD

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| <ul style="list-style-type: none"> ▪ Capital gains/losses- sale of shares- >10 items ▪ Business/Professional Income/deductions (T2125) ▪ Disposition of business/rental/farm property ▪ Rental Income/deductions ▪ Capital Gains Deduction | <ul style="list-style-type: none"> ▪ Farm income ▪ Overseas Tax Credit ▪ Employment Expenses ▪ AMT Carryovers ▪ GST 370 (rebate) |
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Estimated hours included to prepare the return: up to 4 hours (time in excess of 4 hours will be billed at the hourly rates)

Specialty Returns

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| ▪ Part-Year (Immigration/Emigration) | add \$105CAD/\$80USD |
| ▪ Forms T1135 (cost over \$250K)/T1134/T1141/T1142) | starting at \$210CAD/\$160USD |
| ▪ Voluntary Disclosures Program (VDP) | add \$265CAD/\$200USD |
| ▪ Section 216 (Non-Resident Rental) | \$400CAD/\$320USD |
| ▪ Section 217 (Non-resident refund on certain types of income) | \$240CAD/\$180USD |
| ▪ T2062/T2062A Certificate of Compliance | \$265CAD/\$200USD |
| ▪ Quebec (TP1) | add \$105CAD/\$80USD |
| ▪ T3 Testamentary Trusts (includes graduated rate estates) | starts at \$420CAD/\$320USD |

NOTE: Time charge may apply to all complexity tiers at \$200CAD/\$150USD per hour

NOTE: Fees for the US return(s) is/are not included in the above pricing

NOTE: FEES INCLUDE ONLY PREPARATION OF THE RETURN(S) – SEE OUR AUDIT ASSISTANCE AND REPRESENTATION POLICY FOR

RATES FOR ADDITIONAL SERVICES