



9140 Leslie Street, Suite 110, Richmond Hill, Ontario, L4B 0A9  
Email: [service@impactcpas.ca](mailto:service@impactcpas.ca) • Website: [www.impactcpas.ca](http://www.impactcpas.ca)  
Tel: 905-513-7773 • Fax: 905-513-7775

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*IMPACT CPA LLP, an Ontario limited liability partnership.*

February 2, 2026

Dear Clients:

### **2025 Personal Income Tax Return Preparation**

Tax season is upon us again. In preparation, we have enclosed a checklist of the items normally required for the completion of your returns. Please check the list to ensure that no information is omitted. Although the list is comprehensive, it may not cover all possible situations.

We also wish to take this opportunity to summarize the terms of our engagement to prepare your personal income tax return for 2025 in the attached engagement letter. **By submitting your documents to us, you have agreed to these terms.**

Please note that you are responsible for the information in your return. Therefore, it is **your responsibility** to ensure that all the information provided for the preparation of your return **is true, complete and accurate**. Please retain all the necessary written support and documentation for that information, should it be required by Canada Revenue Agency (CRA) for examination at a later date.

**The deadline for filing and paying your return is April 30, 2026 (June 15, 2026 for self-employed individuals; taxes are still due by April 30, 2025).** However, do not forward your information to us prior to March 1 unless you are sure that you have received all the required tax information slips. If you have not received your tax return for signing by **April 20, 2026**, contact us immediately.

This year we are asking you to scan and upload all your documents to our web portal (go to <https://www.impactcpas.ca> then click on "My Account"). When your returns are completed, we will notify you by email to retrieve your returns from the portal. **Please ensure that you review your return carefully before you sign it, and scan back to us via the portal.** Please advise us if alternative arrangements are required.

We will electronically file your returns to CRA unless a paper return is required. A notice of assessment should be sent to you within one (1) month of filing. If you do not receive an assessment within three (3) months or if the assessment does not agree with your filing, please contact us for follow-up.

Should you have any questions, please contact us as soon as possible.

Yours truly,

**IMPACT CPA LLP**

*IMPACT CPA LLP*

BS/WH/HA/AS  
Enclosures

敬啟者：

## 2025 年個人入息所得稅申報

又到了 2025 年的報稅年度申報時間。我們特別準備了一份報稅資料及所需表格清單，以便說明閣下搜集資料，減少漏報。

籍此機會希望重申我們為閣下報稅之服務及相關委託條款（見附件）。閣下遞交報稅申報資料時，即認可了所附的所有條款。

我們同時要提醒您必須對報稅表中的資訊負責。因此您有責任確保為準備報稅提供的所有資訊的真實、完整和準確性。以備加拿大稅務局（CRA）日後要求審查，請保留所有必要的書面支持檔。

2025 年個人入息所得稅表，將會在 2025 年 4 月 30 日截止（自雇人士及其配偶可延至 6 月 15 日截止，但稅款需於 4 月 30 日或之前繳交）。請確實報單齊全或等待至 3 月 1 日後才交與本會計師樓。如閣下在 4 月 20 日前還未簽報稅表，請立刻至電本會計師樓。

我們將繼續使用 Web Portal（網站帳戶：<https://www.impactcpas.ca> 然後點擊“My Account”）之電子形式上傳報稅文件和給予閣下一份報稅表備存。當閣下的報稅表格做完後，閣下會收到一封電子郵件通知去 Web Portal 下載。簽署報稅表前，請閣下核對所有申報資料，以確保齊全無誤。

除非有稅局之特別指示，我們將會用電子報稅方法申報。稅局評估通知書將會在報稅後一個月內寄給閣下。如閣下在三個月內還沒收到評估通知書，或者評估跟報稅表有任何差異，請立即同我們聯絡跟進。

如果本郵件的中文版本與英文版本有任何差異，以英文版本為準。

若閣下有任何疑問，請隨時與我們聯絡。

謝謝！

IMPACT CPA LLP

*Impact CPA LLP*

2026 年 2 月 2 日