



AvanTax Filing Services
ELM Computer Systems Inc.
502 Gordon Baker Road
North York Ontario M2H 3B4

AVANTAX FILING SERVICES – TERMS & CONDITIONS

ELM Computer Systems (ELM) agrees to provide _____
(CLIENT) with the previously quoted tax information slip processing services in accordance with the following provisions:

- CLIENT agrees to provide data to ELM in such time and condition so as to ensure sufficient time for processing prior to the filing deadline. ELM will not be liable for any penalties that result from CLIENT failing to provide data in a timely or appropriate manner.
- CLIENT agrees to provide data to ELM in the correct format; additional charges will be applied if ELM is required to reformat CLIENT data to enable import into its systems. Data templates and file layout documentation are available at WeFileTaxSlips.com
- CLIENT agrees that all data exchange with ELM will take place via ELM's Secure Client Portal; ELM will supply account data to CLIENT upon CLIENT's acceptance of these terms.
- CLIENT agrees to pay ELM 50% of invoice in advance of ELM providing the quoted services and the remaining 50% of invoice prior to completion of quoted services.
- CLIENT agrees to pay ELM in Canadian currency by cheque, credit card or direct deposit.
- CLIENT agrees to pay ELM a 3% surcharge on any payment by credit card.
- ELM will provide CLIENT with review reports to be approved prior to service completion.
- ELM will provide CLIENT with final reports upon service completion.
- In the event that CLIENT requests amended, cancelled or additional returns, these will be considered to be new work and will be quoted and invoiced independently of any work previously committed.
- Errors and omissions in filing that are acknowledged by ELM to be of its own cause will be resolved by ELM at no additional cost to CLIENT.

- CLIENT agrees that ELM controls all aspects of its internal services provided for CLIENT and controls external services to the extent permitted by ELM's subcontractors performing services for ELM's clients on ELM's behalf.
- ELM will at all times act as an independent contractor. Nothing stated or implied within this document shall be understood to make ELM an employee of CLIENT; nor will ELM in any way represent itself or any of its agents or employees as employees of CLIENT. No employment relationship exists between CLIENT and ELM, and neither ELM nor its agents or employees will be entitled to any employment benefits from CLIENT.
- It is understood that in the course of performing its services, ELM will have access to data and proprietary information which CLIENT is obligated to treat as confidential. In consideration of CLIENT making such information available to ELM, ELM shall treat all such information as confidential and the proprietary property of CLIENT. ELM shall not: **(a)** Disclose such Information to others; **(b)** Duplicate such Information; and **(c)** Use the Information (nor permit any such disclosure, duplication, or use) other than for purposes specifically required by the provision of services referred to by this agreement. All confidential information provided by CLIENT is and shall remain the sole and exclusive property of CLIENT. It (and all copies) shall be returned to CLIENT by ELM (at its earliest convenience) upon termination of this agreement or upon CLIENT request.
- ELM will maintain the security of data provided by CLIENT to the best of its ability.
- Upon completion of contracted services, ELM will retain for archival purposes all data received from and supplied to CLIENT, as well as data supplied to Canada Revenue Agency (CRA) or Revenu Québec (RQ) on behalf of CLIENT. ELM will delete CLIENT data from its system at CLIENT request under the following conditions: **(a)** Upon expiry of any audit period implemented by CRA and RQ; **(b)** Upon receipt from CLIENT of physical request to delete CLIENT data. **(c)** CLIENT understands that copies of CLIENT data will continue to exist in ELM's backup system and that ELM will not modify its backup system in any way lest its own data be placed at risk; **(d)** CLIENT understands that any data processing requested after data deletion will be charged in full at ELM's current rate, with no acknowledgement being made of work already completed.
- ELM warrants that the services will: **(a)** Be of good and workmanlike quality; **(b)** Be fit for the purpose(s) intended; and **(c)** Conform with all applicable laws, ordinances, codes and regulations. ELM will repair errors of its own cause at its own cost. Errors that are the result of data as received from CLIENT will be repaired at CLIENT expense.

- CLIENT has the right at any time to terminate this Agreement by written notice. Upon termination, ELM will not be entitled to any lost profit, lost revenue, lost business opportunity, or any incidental, indirect, economic, consequential, or other damages, nor will CLIENT be liable to pay any costs of termination. CLIENT will accept responsibility for all costs incurred for services rendered to the time of receipt by ELM of notice of contract termination.
- ELM has the right at any time to terminate this Agreement by written notice. Upon termination, CLIENT will not be entitled to any lost profit, lost revenue, lost business opportunity, or any incidental, indirect, economic, consequential, or other damages, nor will ELM be liable to pay any costs of termination. CLIENT will accept responsibility for all costs incurred for services rendered to the time of receipt by CLIENT of notice of contract termination.

AGREEMENT TO AVANTAX FILING SERVICES TERMS & CONDITIONS

On behalf of **CLIENT**, I, _____, agree on this date, _____, to the terms and conditions as stated above.

On behalf of **ELM**, I, _____, agree on this date, _____, to the terms and conditions as stated above.