



**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:

1. 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.
2. CLIENT agrees to pay ELM 50% of invoice in advance of ELM providing the quoted services; with the remainder to be paid prior to completion of quoted services.
3. CLIENT agrees to pay ELM a 3% surcharge on any payment by credit card.
4. CLIENT will supply encrypted data to ELM by mutually acceptable means, and that the decryption method be transmitted to ELM independently of the data it decrypts.
5. CLIENT agrees to provide data in the correct format and in a timely manner. Additional charges will be applied at ELM's discretion if:
  - a. ELM is required to edit the data received from CLIENT prior to processing. (Import templates and documentation are available at [WeFileTaxSlips.com](http://WeFileTaxSlips.com))
  - b. Data is received by ELM less than ten business days before its filing deadline
6. ELM will provide CLIENT with review reports to be approved prior to service completion.
7. ELM will provide CLIENT with final reports upon service completion.
8. ELM will supply reports to CLIENT by any mutually acceptable method. Reports will be encrypted as supported by CLIENT systems.
9. 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 quoted, in process or completed.

10. 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.
11. 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.
12. 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
  - 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.
13. ELM will maintain the security of data provided by CLIENT and will ensure that data is encrypted at any point at which it is not being processed.
14. 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 CRA and 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 encrypted 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.

15. ELM warrants that the services will:

- a. Be of good and workmanlike quality
- b. Be fit for the purpose(s) intended
- c. Conform with all applicable laws, ordinances, codes and regulations.

16. 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.

17. Errors and omissions in filing that are of CLIENT's own cause (including those resulting from data as supplied by CLIENT) will be resolved by CLIENT at no cost to ELM .

18. 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 costs of services rendered by ELM to the time of ELM's response to notice of termination.

19. 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 costs of services rendered by ELM to the time of CLIENT's response to notice of 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.