

GestionJC Inc.

Service Offering – Voluntary Disclosure



GESTIONJC
COMPTABILITÉ / FISCALITÉ

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Executive Summary

Voluntary disclosure is a process that allows a taxpayer to correct past errors or omissions, reduce potential penalties and interest, and regain control of their tax situation before any intervention by the authorities.

GestionJC Inc. provides confidential support to individuals, couples, self-employed workers, real estate investors, non-residents and foreign investors who wish to become compliant while limiting the financial impact and strengthening their compliance profile for the future.

Firm Overview

GestionJC Inc. is a tax and accounting firm led by an experienced tax specialist and accountant, specializing in personal income tax and tax regularization matters (voluntary disclosures, corrections, adjustments). We are typically engaged when taxpayers have failed to file certain returns, omitted income (rental, investment, foreign, crypto-assets, etc.) or wish to correct a situation before it is detected by the CRA or Revenu Québec.

Objectives

- With our Voluntary Disclosure service, our objectives are to:
- offer you peace of mind by supporting you through every step of the process (CRA, Revenu Québec and other authorities as needed);
 - o • minimize penalties and interest by making full use of the Voluntary Disclosures Program framework;
 - o • sustainably regularize your tax situation in order to protect your assets and future plans.

Mission Statement

- Our mission, with respect to voluntary disclosure, is to handle each file with complete confidentiality and a non-judgmental approach, focused on identifying practical solutions for the client.
- We seek to understand the full history, build a realistic and defensible regularization strategy, and support you through to the issuance of the new notices of assessment, so that your tax situation is clear and under control.

Key Success Factors

A successful voluntary disclosure depends on a solid technical analysis, a well-structured submission and professional communication with the tax authorities.

At GestionJC Inc., this translates into a methodical process (diagnosis, strategy, execution) and a constant focus on limiting the client's financial impact (penalties, interest, cash flow), while restoring a sustainable compliance profile.

Services

We carry out voluntary disclosures for our clients when they find themselves in situations such as:

- Failure to file returns or information forms (unfiled income tax returns, missing slips or information returns, etc.);
- Unreported or partially reported income (employment income, rental income in Canada or abroad, investment income, crypto-assets, etc.);
- Ineligible or incorrectly reported expenses (business or self-employment expenses, personal expenses mistakenly recorded as business expenses, etc.);
- Non-compliance with withholding and tax obligations (employee source deductions, GST/HST and GST/QST filings not filed or filed incorrectly);
- Unreported or incorrectly reported foreign income and assets (bank accounts, investments, real estate abroad, forms such as the T1135, etc.).

Our approach is carried out in three stages:

- 1) Confidential diagnosis: review of your overall situation (years involved, types of income, jurisdictions), identification of risks and eligibility under the Voluntary Disclosures Program.
- 2) Strategy and file preparation: collection and organization of data, calculation of amounts to be corrected, drafting of the disclosure submission (explanations, context, requests for relief).
- 3) Filing and follow-up: submission of the disclosure to the authorities, responses to requests for additional information, review of the new notices of assessment and explanation of the results to the client.

Fees

Given the level of technical complexity and the time required, we primarily bill at the professionals' hourly rates, subject to the following minimums:

- \$1,000 + applicable taxes for an individual;
- \$1,450 + applicable taxes for a couple;
- PLUS \$150 + applicable taxes per adjustment year.

An initial payment equal to 60% of the total estimated fees is required to begin the engagement, with the balance invoiced upon delivery of the work or upon receipt of the new notices of assessment.

Where particularly complex situations are involved (multi-jurisdictional income, structures involving corporations or trusts, a high number of years), a tailored quote will be provided before work begins.

Note: for clients who did not file the relevant years' tax returns through GestionJC, fees for the preparation of the income tax returns are added to the \$150 per year amount.