

January 2005

YOUR 2004 INDIVIDUAL INCOME TAX RETURN

Generally, your 2004 income tax return is due on or before April 30, 2004. Self-employed persons (those carrying on a business or profession in 2004 unless the expenditures of the business are primarily in connection with tax shelter investments) must file their 2004 income tax return on or before **June 15, 2005**. In addition, if you are the spouse of an individual carrying on such a business, your 2004 income tax return will also be due on or before June 15, 2004. However, if you owe tax for 2004, you still have to pay your balance owing by **April 30, 2005**. In order to assist us in preparing your return, we are listing the information we require.

Please accumulate the necessary information and ensure that it is in our hands **NOT LATER THAN MARCH 18, 2005** in order to avoid a last minute rush. This will allow us sufficient time to prepare your income tax return and submit it to you for review and signature **prior to the filing deadline**. Failure to submit the information on a timely basis may prevent us from completing your return by the deadline.

Rather than sending you a detailed letter indicating all the many documents which are required, we are incorporating an Income Tax Questionnaire envelope which you can use as a basis for determining which items to send us. On the other hand, we have included our usual Appendixes I and II so that you can list in detail those charitable donations and medical expense items which you are sending to us.

We trust that this will make your work easier. It will certainly assist us.

If you are a U.S. Citizen, you must file a U.S. return within their time constraints. We will be pleased to assist you in the preparation of U.S. returns, if required, however we do not make arrangements for U.S. returns to be prepared unless specifically requested.

We have the facilities to assist you with filing your 2004 tax return electronically (EFILE). If you would prefer this service you must attend at our office prior to submission to review the return and sign an authorization form. Canada Customs and Revenue Agency has said that electronically filed returns will be processed faster. Should you wish to utilize this service, please let us know in advance.

Should you have any questions please do not hesitate to call us. Remember that your 2004 income tax return must be filed **by April 30, 2005**, unless you and your spouse are self-employed for which the filing deadline is **June 15, 2005** and that we require your information **by March 18, 2005**.

We understand that it is our function to simplify the process for you and will be pleased to provide a more personalized service should you request it.

RUBINOVICH NEWTON LLP
Chartered Accountants

APPENDIX II

MEDICAL EXPENSES - ATTACH RECEIPTS

Taxpayer's Name _____

1. List in pencil in order of dates paid. If space is not sufficient, please attach additional list. Complete all columns or else the expense may be disallowed.
2. If not already claimed on a 2003 tax return, please include all medical expenses paid during 2003 as well as during 2004.
3. List the following types of medical expenses related to yourself and all your dependents only to the extent they have not been fully reimbursed by any insurance plan. Photocopy page or use a spreadsheet if you wish.

Hospital, doctor, dentist, nurse, chiropractor, optometrist, osteopath, therapists, prescription drugs, ambulance, brace, crutches, wheelchair, polio bed, hearing aid supplies, eye glasses, and special training and assistance to the blind, deaf, mute or handicapped including in certain cases expenses for modifying a home, including amounts paid while travelling.

4. Further deductions include:
 Premium to non-government insurance plans for medical or hospital care; payments to school or institutions for care of handicapped or disabled persons including those with learning disabilities, payment or full-time attendants; payments for commercial transportation to certain medical services.

Payment date	Name of Patient	Paid to	Description of medical expense	Amount paid (net of reimbursement)
Total medical expense				\$ _____