



Terms and Conditions for Promotions and Discounts

Last updated: 12-28-2020

Client Limitations for Discounts

Discount credit (Discount Credits) will refer to an accumulated value (in dollars) that a client (Client) can use against their amount owing to LM Tax at the time of billing. Discount credits can be earned by Clients through participation in eligible LM Tax promotions. As of *December 28, 2020*, and unless amended or stated otherwise, the maximum Discount Credit that can be applied at the time of payment will be limited to \$40.00 CAD regardless of total accumulated Discount Credit. This applies to all Clients, with exceptions made at the discretion of LM Tax and its employees.

In addition to the above limitation, Discount Credits cannot be used to reduce any Client's amount payable below \$0.00. That is, the total balance of Discount Credits cannot exceed that of the total invoice amount.

Referral Program (*Period Start: January 1, 2021 – Period End: ongoing*)

If a Client (Referring User) has used or is using our services, they may be entitled to voluntarily participate in the Leong & Murphy (LM Tax) refer-a-friend program (the Referral Program). As such, a unique 5-digit alphanumeric code will be assigned to your name to be used as your designated referral code (Referral Code). To participate in the Referral Program, you will need to refer other individuals (Referred User) who have not already paid for, or made use of, our services at any time prior to your referral.

You will earn Discount Credits in the amount we determine once the Referred User has successfully filed their return through LM Tax with the designated Referral Code. As of *September 10, 2020*, the Discount Credit to both the Referring User and the Referred User for each redemption of the Referring User's Referral Code will be *10%* of the total invoice amount.

Criteria to receive Discount Credit, as well as the value of the Discount Credit, is determined in our sole discretion and may change over the course of the Referral Program. Discount Credit can be applied by the Referring User and/or the Referred User prior to or at the time of payment but will not be refunded or reimbursed following payment.

The Referral Code may only be used for personal and non-commercial purposes. You may share your Referral Code with your personal connections via social media, email, or word of mouth, where you are the primary content owner.

Promoting or advertising your Referral Code via search engine marketing or any other paid advertising media (e.g., Bing/Yahoo/Adwords) is not allowed. You are not allowed to refer yourself or any partners, spouses, or dependents that you are filing alongside in order to receive Discount Credit.

Early Filer Promotion (*Period Start: January 1, 2021 – Period End: March 14, 2021*)

Clients that utilize the services of LM Tax prior to March 14 may be eligible for participation in our Early Filer Promotion. Successful participation in the Early Filer Promotion will provide the client with a Discount Credit equal to 10% of the total invoice amount. Successful participation requires the client to begin using LM Tax services prior to the Period End date, and Clients must complete payment on their invoice to receive Discount Credit. The Early Filer Promotion Discount Credits can be applied against a Client's invoice in addition to Discount Credits received from other promotions. Discount Credits received via successful participation in the Early Filer Promotion will only be received by a Client once annually.

Discounts for Seniors (*Period Start: January 1, 2021 – Period End: ongoing*)

Clients that utilize the services of LM Tax that are also above the age of 65 will be eligible to receive Discount Credit equal to 10% of the total invoice amount. Client age will be verified using Client-submitted documentation. Discount Credits for Seniors can be applied against a Client's invoice in addition to Discount Credits received from other promotions.

Abuse and Exploitation of Promotions

LM Tax reserves the right, at its sole discretion, to revoke the Discount Credits of any Client who is believed to be earning or using Discount Credits against these terms and conditions, or who is manipulating or abusing LM Tax Promotions Program for any reason.