



Government Payment & Filing Service Legal Agreement

Thank you for your interest in the CIBC Government Payment and Filing Service. To enroll, please print this page, complete the form, sign and fax it to CIBC at: 1-866-463-9004.

Once your application is approved a user ID, initial password, and further instructions will be provided to you by email. For more information, please call 1-888-947-7736.

<input type="checkbox"/> New Service	<input type="checkbox"/> Service Change	<input type="checkbox"/> Service Cancellation	Date	PFS ID
<input type="checkbox"/> Add Company Administrator	<input type="checkbox"/> Delete Company Administrator		<input type="text"/>	<input type="text"/>

Type of Service
 Single User (No Authorization) or Multiple User/Authorization, with Dual Company Administrator Authorization*

* A minimum of 2 Company Administrators required. Any changes initiated by a Company Administrator will require approval by a second Company Administrator.

Full Legal Name of Business

Address	City	Province/State	Postal/Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Your Main Branch Transit Number and/or Location <input type="text"/>	Language Preference <input type="checkbox"/> English <input type="checkbox"/> French
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Your CIBC Relationship Manager Name <input type="text"/>	Your CIBC Relationship Manager Phone Number <input type="text"/>
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Single User/Company Administrator

Phone No.

Fax No.

Email Address

Do not send ID and password via email

Dual Company Administrator

Phone No.

Fax No.

Email Address

Do not send ID and password via email

If more than two Company Administrators required, please attach details on separate sheet and include Company Administrator name, phone number, fax number and email address.

Service Feature Available for Multiple User/Authorization only:

Optional Transaction Alert Messages: Yes No

If you select "Yes", Transaction Alert Messages will be sent to the authorized users by email, in the following situations:

- A transaction has been initiated to be processed (no approval required)
- A post-dated transaction will be processed in 7 calendar days
- A transaction has been initiated and requires approval (transaction in pending status)
- A pending transaction requires approval and will expire in 7 calendar days

Note: Email is not secure and may be lost, intercepted or read by others.

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Account to be used for payments – max. 15 accounts (first input used for billing account)

Transit No.	Account No.	Transit No.	Account No.	Transit No.	Account No.
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

By signing below and having this form faxed to CIBC, the signing officers submit this enrollment form on behalf of the business to CIBC and agree that, if CIBC accepts the form, the business and the Single User or Company Administrators will be bound by the Government Payment and Filing Service Agreement set out below.

 Signing Officer Name **X** _____
 Signature

 Official Position _____
 Date

 Signing Officer Name **X** _____
 Signature

 Official Position _____
 Date

For CIBC Use Only

Approved by:

 Name **X** _____
 Signature _____
 Phone

Copy:

- EFTIMP@cibc.ca LCST1@cibc.ca CST2@cibc.ca MM LC

This form has been signed in accordance with the signing authorities on file. Client verification checks have been conducted in accordance with CIBC's anti-money laundering procedures.

If your enrollment application is accepted by CIBC, the following legal agreement will govern your use of the CIBC Government Payment and Filing Service:

Government Payment and Filing Service Agreement

(1) Definitions. In this Agreement, the following terms have the following meanings:

"Account" means any CIBC account(s) belonging to the Customer and approved by CIBC for participation in the Service;

"Agreement" means this Agreement between the Customer and CIBC;

"CIBC" means Canadian Imperial Bank of Commerce;

"Business Day" means any day except Saturday, Sunday and national holidays;

"Customer" means the Person that applied for the Service and each individual authorized by the Customer and CIBC to use the Service; each such authorized individual is legally bound by the terms of this Agreement;

"Person" means a corporation, sole proprietorship, partnership, joint venture, association or other entity;

"Payment" means a payment and/or tax filing remittance made by the Customer to a Recipient;

"Service" means CIBC's Government Payment and Filing Service;

"Service Charge" means the amount charged per transaction being either:

- (i) A payment/filing initiated by the Customer and processed by CIBC, or
- (ii) A payment/filing initiated by the Customer and processed by CIBC with Transaction Alert Messages provided by CIBC;

"Service Password" means the initial password provided by CIBC and any replacement password selected by the Customer for the Customer's use alone to identify and enable the Customer to access the Service;

"Recipient" means the government entity or agency that is the recipient of a payment for a Tax Type;

"Tax Type" means one of the tax types listed in Schedule A to this Agreement, as Schedule A is amended by CIBC from time to time.

(Note: Agreement continues on next page.)

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(2) Service Password. The Customer shall keep the Service Password confidential and agrees that the Service Password is for the Customer's own use, solely. The Customer shall take every reasonable precaution to ensure that the Service Password is not disclosed, accidentally or otherwise, to anyone at any time. When choosing their Service Password the Customer will not use all or any part of:

- (i) a password the Customer uses for any other banking services;
- (ii) the Customer's name;
- (iii) the Customer's telephone number or address or other information unique to and that may be identifiable with the Customer.

If the Customer thinks anyone else may know the Customer's Service Password, the Customer shall immediately act to have the Service Password changed.

(3) Customer Liability. The Customer is liable for any and all losses that occur if the Customer's Service Password is used to access the Customer's Account, whether that use is authorized by the Customer or it is not.

(4) Enrollment. The Customer will provide CIBC with the information required to be enrolled on the Service, including the Customer's full legal name and Service and billing account information ("Enrollment Information") to the fax number on the enrollment form available on CIBC's website. CIBC will process the Enrollment Information and will advise the Customer if CIBC accepts the enrollment form and the Customer is able to use the Service. After being enrolled in the Service, the Customer will promptly advise CIBC when there is any change to the Enrollment Information by faxing the updated information to the fax number on the enrollment form.

(5) Registration for Tax Types. Once the Customer is enrolled in the Service, the Customer may use the Service to register for one or more Tax Types, so that they can use the Service to make payments for these Tax Types. CIBC may add or delete Tax Types from Schedule A from time to time and such changes will be effective when CIBC provides the Customer with notice on www.cibc.com.

(6) Payment Initiation Date. When the Customer has registered to make Payments for a Tax Type, the Customer may initiate Payments for the Tax Type at any time on any day, including non-Business Days. A payment initiation date will be established for each Payment as the day on which the Customer inputs Payment transaction instructions, prior to 12:00 o'clock a.m. Eastern Time (the "Payment Initiation Date")

(7) Value Date. The Customer may initiate Payments for receipt by a Recipient for value on a Business Day not sooner than the next Business Day following the Payment Initiation Date and not later than the first anniversary of the transaction initiation date (the "Value Date"). If applicable, the Account will be debited for the amount of each Payment on the Value Date of such Payment. Payments cannot be recalled and are irrevocable as of 12:00 o'clock a.m. Eastern Time the Value Date of the Payment. The Customer may cancel or recall a Payment any time before 11:59 p.m. Eastern Time on the day before the Value Date of such Payment.

(8) Confirmation. After a Payment has been initiated, the Customer will receive a confirmation number indicating that the Service has accepted the instruction to make the Payment.

(9) Unauthorized Overdraft. The Customer will not initiate any Payment that could create an unauthorized overdraft in the Customer's Account(s). The Customer acknowledges and agrees that CIBC is under no obligation and may decline to act upon or to complete, and may reverse, any Payment which causes or in CIBC's opinion could cause any Account to be overdrawn in any unauthorized amount.

(10) Disputes. The Customer will settle directly with the Recipient any disputes or claims that the Customer may have regarding any Payment to a Recipient. CIBC has no responsibility for any problems or disputes with Recipients, including if a Recipient does not credit the Customer for a Payment, imposes any additional charges on the Customer, or takes any other actions. CIBC will not be responsible for processing delays by Recipients.

(11) Accuracy of Information. The Customer is responsible for the accuracy and completeness of all information provided to CIBC and to a Recipient in connection with the Service.

(12) Service Charges. The Customer will pay CIBC's standard Service Charges for the Service, as described in the fees brochure, Business Account Service Fees. The Customer authorizes CIBC to debit such Service Charges to any account in the Customer's name from time to time. CIBC may change the Service Charges from time to time on not less than 30 days notice to the Customer. CIBC will post this notice on www.cibc.com.

(13) Limitation of CIBC's Liability. Subject to the governing law of your jurisdiction, CIBC will not be liable for any loss, damage or injury to the Customer of any type caused or contributed to in any way by using the Service, accessed via the Internet. There are no warranties, or conditions, express or implied, concerning the Service, the Internet or on-line service providers or Internet Browser software, including (among other things) any warranties or conditions of merchantability or fitness for any particular purpose. CIBC is not responsible for the acts or omissions of any Internet service provider, on-line service provider, or defects or inadequacies of any software the Customer may use. In addition, CIBC will not be liable for any delay in sending or failure to send an optional e-mail alert message.

(14) Termination. CIBC will have the right to terminate this Agreement at any time without notice to the Customer, withdraw its permission to the Customer to use the Service, or cancel or alter all or any part of the Service, without being liable for any loss or inconvenience to the Customer resulting from any such action. The Customer may terminate this Agreement at any time by sending notice to CIBC to the fax number on the enrollment form available on CIBC's website. Such notice shall be effective immediately upon receipt and acknowledgement by CIBC.

(15) Service Bureau. The Customer acknowledges and agrees that CIBC may use the services of any electronic data processing service bureau (a "Third Party") for the provision of the Service and consents to the release of any Customer information required for the Third Party to provide the Service.

(16) Records and Instructions. CIBC may keep only electronic records, if it wishes. CIBC's records will be conclusive and binding upon the Customer in any disputes, including all legal proceedings, as the best evidence of Service transactions, in the absence of clear proof that the CIBC's records are erroneous or incomplete. CIBC may rely upon the Customer's instructions delivered through the Service as if they had been signed and in writing. All Service transactions are subject to verification and acceptance by CIBC.

(Note: Agreement continues on next page.)

Government Payment & Filing Service - Legal Agreement (cont'd)

Government Payment and Filing Service Agreement (cont'd)

(17) Optional Transaction Alert Messages. If the Customer has indicated that it wishes to receive optional Transaction Alert Messages on the enrollment application, CIBC will send the alert messages by regular e-mail to the authorized users, in each of the following circumstances: (a) a transaction has been initiated to be processed (no approval required); (b) a post-dated transaction will be processed in 7 calendar days; (c) a transaction has been initiated and requires approval (transaction in pending status); (d) a pending transaction requires approval and will expire in 7 calendar days. The Customer acknowledges that e-mail is not secure may be lost, intercepted, reviewed or altered by others, and acknowledges that they accept the risk involved in sending the alert messages by e-mail.

(18) Governing Law. For Customers located outside Quebec, this Agreement will be governed by the laws of Ontario and the laws of Canada applicable in Ontario. For Customers located within Quebec, this Agreement will be governed by the laws of Quebec and the laws of Canada applicable in Ontario.

(19) Receipt of Agreement; Company Administrators; Signatories. The Customer acknowledges receipt of a copy of this Agreement. The Customer represents and warrants to CIBC that any Single User or Company Administrator identified on the enrollment form is duly authorized by the Customer to administer and/or use the Service to effect Payments on the Customer's behalf. By signing below, each of the signatories to this Agreement represent and warrant that they have the power to legally bind the Customer.

(20) Amendment of Agreement. CIBC may change this Agreement at any time. CIBC will notify the Customer of a change to this Agreement by posting a notice on www.cibc.com. The Customer's use of the Service after CIBC posts the notice means that the Customer agrees to and accepts this Agreement as amended. If the Customer does not agree to a change in this Agreement, the Customer must immediately stop using the Service.

(21) Quebec Only. It is the express wish of the parties that this Agreement and any related documents be drawn up and executed in English. C'est la volonté expresse des parties que cette convention et les documents s'y rattachant soient rédigés et signés en anglais.

Schedule A – List of Recipients and Tax Types

Federal

- Payroll Deductions – twice monthly, weekly, monthly
- Corporate Tax Payments
- Personal Tax Installments
- GST Return (GST34)
- GST Remittance (GST58)

Provincial – Ontario

- Family Responsibility Office, Ministry of the Attorney General
- Employer Health Tax
- Corporation Tax
- Retail Sales Tax (Payment)
- Retail Sales Tax (Return)

Provincial – Alberta

- Alberta – Teachers' Retirement Payment
- Alberta – Teachers' Association Payment
- Alberta – School Employee Benefit Payment
- Alberta – School Employee Health Spending Account
- Alberta Revenue – Corporate Income Tax
- Alberta Revenue – Fuel Tax Collectors
- Alberta Revenue – Fuel Tax - Railway Companies
- Alberta Revenue – Health Costs Recovery
- Alberta Revenue – Tourism Levy
- Alberta Revenue – Insurance Corporations Tax
- Alberta Revenue – International Fuel Tax (IFTA)
- Alberta Revenue – Propane Tax Collectors
- Alberta Revenue – Tobacco Tax

Provincial – British Columbia

- Social Service Tax (Provincial Sales Tax)

Provincial – Nova Scotia

- WCB of Nova Scotia Premium

Provincial – Quebec

- Combined Sales Tax and GST (TVQ & TPS)
- Combined Sales Tax and GST Installment
- Corporate Installment Remittance
- GST Installment
- GST Remittance
- Payroll Source Deductions – Monthly, Twice Monthly, Weekly, Quarterly
- Personal Installment Remittance
- Sales Tax Installment (QST)
- Sales Tax Remittance (TVQ)
- Collection of Support Payments

Provincial – Saskatchewan

- Provincial Sales Tax
- Corporate Capital Tax Installment
- Fuel Tax
- Liquor Consumption Tax
- Retailer Tobacco Tax
- Wholesale Tobacco Tax

CIBC may add or delete Tax Types from Schedule A from time to time. Such changes will be effective when CIBC provides the Customer with notice on www.cibc.com