RT TAX Document package instructions

Dear Client,
Thank you for choosing RT Tax to refund your taxes from the USA!
Getting your Tax Refund was never easier! **Simply follow these steps:**

PRINT all the pages of this file

SIGN at "X" marks

TAKE A PICTURE or **SCAN** documents listed below:

Registration Form
Power of Attorney/Agreement
Power of Attorney
Form 2848
Form 8821
Agreement

You will find them in this package

- **W-2 form (s) or Last pay-slip (s)** (from all your employers)
- **Copy of your Social Security Card**
- **Copy of your U.S. Visa**
- **DS-2019 form** (only for j1 visa holders)

NOTE: Even if you do not have all the necessary documents, you can start your Tax Refund.
We will get the missing documents for you!

SUBMIT ALL YOUR DOCUMENTS TO RT Tax!

- Upload **ONLINE** at www.rttax.com
- Or E-mail to usa@rttax.com
- Or bring/send to RT Tax representative office

INTERNATIONAL EXCHANGE CENTER

WORK AND TRAVEL USA

IEC CHINA
Shanghai
Hong Kong New World Tower
300 Huaihai Road, 47 Floor, Office 2
Tel/fax.: +86 21 51162883; +86 21 51162882
Skype: iec_china
IEC QQ [Ben]: 572824075 (中文咨询)
IEC QQ [Olga]: 1438519844 (For inquiries in English)

RELAX! YOUR JOB IS DONE! WE WILL DO THE REST!

Tax Refund PROCESS:

We: send you an e-mail with your calculated estimated refundable amount
(If you do not receive such e-mail, please contact us at info@rttax.com or online www.rttax.com).

We: process your documents and send them to the U.S. Tax Authorities for the tax refund.

We: receive your refund and transfer money to your bank account or send you a personal check.

Tax Refund PERIOD:

Tax refund procedure in the USA starts after the end of financial year, January 1st

REGULAR: Tax refund period usually lasts **90 – 120** days from the moment we receive documents.

FAST: **35** – **45** days. To apply for the **Fast Refund** "tick" on your registration form!

EXPRESS: **5** – **7** days. To apply for the **Express Refund** "tick" on your registration form!

NOTE: Documents uploaded online or e-mailed are processed faster! Save your time!

Service FEES:

Standard Tax Refund of Federal and State tax:

25 USD, if refundable amount 36-100 USD
60 USD, if refundable amount 101-200 USD
80 USD, if refundable amount 201-600 USD
90 USD, if refundable amount 601-800 USD
11%, if refundable amount 801 USD and more.

Fast Tax Refund – additional fee of 33 USD applies.
Express Tax Refund – additional fee of 99 USD applies.

Social Security and Medicare (SSMT) Tax Refund fee is 10 % from the refundable amount, but not less than 80 USD.

Search of the missing documents: If you do not have W-2 form OR last pay-slip (s), RT Tax will contact your employer to get a copy of W-2 form. The fee for this service is 15 USD

Registration form
USA Tax Refund

IEC CHINA

USE ENGLISH LETTERS PLEASE!

First (Given) Name:

Middle Name:

Surname (Last Name):

Home tel.: ☐

Date of birth: 19 _ _ / _ _ m / _ _ d

Mob tel.: ☐

E-mail address:

Refund Type REGULAR ☐ FAST ☐ EXPRESS ☐

Social Security Number: ☐☐☐ – ☐☐ – ☐☐☐☐

Arrival to the USA date: 2 0 _ _ y / _ _ m / _ _ d Leaving the USA date: 2 0 _ _ y / _ _ m / _ _ d

For what year(s) do you want to claim your TAX Refund with RT Tax? ____________

Did you apply for the same tax refund that you are applying now at another company or by yourself earlier? Yes ☐ No ☐

How many employers did you have: ________ What State have you worked in: ____________

Employment Information

You must list **ALL THE EMPLOYERS** (even if you did not pay taxes in that job) and provide **THE LAST PAY-SLIPS or W-2 FORMS.**

If you do not have them, we will help you to get them.

1. Company: ____________

Address: ____________

Tel/Fax: ____________

E-mail: ____________

I have W2 form or last pay-slip from this job YES ☐ NO ☐

If NO, I want RT Tax to get replacement YES ☐ NO ☐

2. Company: ____________

Address: ____________

Tel/Fax: ____________

E-mail: ____________

I have W2 form or last pay-slip from this job YES ☐ NO ☐

If NO, I want RT Tax to get replacement YES ☐ NO ☐

Client notes:

RT Tax notes:

Income:

Taxes paid:

3. Company: ____________

Address: ____________

Tel/Fax: ____________

E-mail: ____________

I have W2 form or last pay-slip from this job YES ☐ NO ☐

If NO, I want RT Tax to get replacement YES ☐ NO ☐

4. Company: ____________

Address: ____________

Tel/Fax: ____________

E-mail: ____________

I have W2 form or last pay-slip from this job YES ☐ NO ☐

If NO, I want RT Tax to get replacement YES ☐ NO ☐

By signing this form I declare that all the information, supplied by me on this form is correct and complete.

Signature: × ____________

Date: ____________

Refund request form

Choose one of two options:

Option 1: I want to get my refund to my bank account ☐

Option 2: I want to get my refund by check to my home address ☐

- International money transfer fee is 25 USD
- Check delivery expenses are 5 USD

NOTE: Even if you choose to receive your refund by a bank transfer, you need to provide your home (mailing) address here! Please make sure that we will be able to reach you at this address for the next 2 years. If your mailing address changes, inform us at info@rttax.com

Your home (mailing) address:

YOUR NAME:
(PLEASE USE CAPITAL LETTERS)

____
(name, middle name, surname)

____
(street, house number, flat or room number)

____
(region, village, town or city)

____
(post code and country)

Your bank information:

IMPORTANT:

- **Please call or visit your bank before filling in this part. You can also attach a statement from your bank, showing the details of your account for international money transfer in USD to your bank account.**
- There will be an additional bank charge of 50 USD, if the bank needs to repeat the transfer because of the incorrect or not full information provided.
- RT Tax is not responsible for any fees charged by the client's or intermediary bank.
- Sometimes a part of refund is issued as a personal check. In such a case the check will be sent to your mailing address written above.

BENEFICIARY BANK DETAILS

THE PERSONAL BANK ACCOUNT IN USD: ______________________________

ACCOUNT HOLDER'S NAME: ______________________________

BANK INFO: ______________________________
(FULL BANK NAME; BRANCH NAME)

____
(BANK SWIFT CODE / ROUTING NO)

____
(BANK ADDRESS: CITY AND COUNTRY)

CORRESPONDENT/INTERMEDIARY BANK DETAILS
(Correspondent bank cannot be the same as beneficiary bank)

____
(FULL BANK NAME)

______________ (BANK SWIFT CODE)   ______________ (CORRESPONDENT BANK ACCOUNT NO)

____
(BANK ADDRESS)

By signing this form I declare that all the information supplied by me on this form is correct and complete.
I agree with all the terms and conditions pointed out on this form.

Signature: ______________________________

Date: 2 0 _ _ / _ _ / _ _

POWER OF ATTORNEY

...., personal ID No / date of birth .... (the "**Principal**") hereby authorises UAB A & Z Group, company code 302522637, office address at A. Vienuolio g. 4, Vilnius, Lithuania, its managers and/or employees (the "**Agent**")

to perform any and all actions required for the proper performance of the Agent's obligations under the Collection Agreement executed with the Principal, i.e. including, but not limited to:

(i) to receive the cheques drawn for the benefit of the Principal and in the name of the Principal or in the name of the Agent (the "**Cheques**") from any persons;
(ii) to collect the Cheques in the bank account of the Agent;
(iii) to receive on behalf of the Principal amounts transferred by third parties;
(iv) to transfer the amounts received after collection of Cheques or received directly from the third parties to the Principal by a bank transfer, by issuing a cheque or in any other way if its agreed by the Principal and the Agent;
(v) from the amount to be transferred to the Principal to deduct the fee payable to the Agent under the Collection Agreement and the amount of service fee payable to Torus Solution NV, under the Services Agreement executed between the Principal and Torus Solution NV;
(vi) to prepare, sign, submit and receive all and any documents related to the above mentioned assignments, and to perform all and any other actions in connection with the foregoing.

The Agent shall be entitled to delegate powers granted hereunder to any third person. This Power of Attorney shall be valid for 2 (two) years from its execution.

The Principal (signature): X ________________________________ Date: __________________________

Collection Agreement

Place: .... **Date:** ....

This Collection Services Agreement (the "**Agreement**") is executed by and between:
(1) **UAB A & Z Group**, company code 302522637, A. Vienuolio g. 4, Vilnius, Lithuania (the "**Agent**"), e-mail: info@turbotransfers.com, and

(2) ...., date of birth.. (the "**Principal**").
Hereinafter the Agent and the Principal together are referred to as the "**Parties**" and each separately as the "**Party**".

RECITALS

(A) The Principal and Torus Solution NV have executed the Services Agreement, pursuant to which Torus Solution NV shall provide receivables administration services (the "**Receivables**") in accordance with the Services Agreement. Receivables will be refunded to the Principal in a form of cheque (cheques will be drawn in the name of the Principal or the Agent, who provides cheques collection and related services (the "**Cheque**"), as the nominee of the Principal)or by a direct bank transfer;
(B) The Parties wish to agree on the terms and conditions of the collection of the Cheque;
(C) For the purposes of implementation of this Agreement, the Agent will use the personal data, bank account details and other information of the Principal submitted to the Agent.

1. Subject matter

1.1. In accordance with the terms and conditions set in this Agreement, the Agent shall provide to the Principal cheques collection and related services (the "**Services**") and the Principal shall accept and remunerate for such Services.

2. Terms of Provision of Services

2.1. The Parties agree that the Agent will act and shall be indicated in all related documents as the nominee to receive the Cheque and/or other kinds of payments on behalf of the Principal.

2.2. Once the Cheque is received by the Agent, he will submit the cheque for collection to any bank selected by the Agent. The submission shall be made not later than within 15 (fifteen) days from the receipt of the Cheque or other receivables.

2.3. The Cheque or other payments received shall be collected on the separate bank account of the Agent. The collected money and/or amounts received from the third parties shall be accounted separately from the funds of the Agent in a separate account. The Parties agree that these amounts are owned by the Principal and are held in the account of the Agent for the benefit of the Principal in accordance with this Agreement until the transfer of the amounts due to the Principal in accordance with this Agreement. These amounts shall not be considered as the income of or as otherwise owned by the Agent and, unless agreed otherwise, the Agent shall not be entitled to use the collected money for his own needs.

2.4. If according to this agreement, the Principal does not provide required Principal's personal data including bank account information for completion of the Services within 1 (one) year from the date the Collection Agreement was signed, the Agent shall deduct its service fee and (if applicable) additional bank charges under Section 2.6(ii) and shall transfer the remaining amount(s) to Torus Solution NV bank account. This shall be treated as proper and full performance of the obligations of the Agent set in the Agreement and the Agent shall not be held liable for any further claims against the amounts concerned.

2.5. The money received after collection of the Cheque or received directly from any third parties shall be refunded to the Principal after deduction of the Service Fee in accordance with Section 3.1, 3.2 hereof, and the service fee payable by the Principal to the Torus Solution NV under the Services Agreement and (if applicable) additional bank charges under Section 2.6(ii), by a bank transfer or by a bank cheque drawn in the name of the Principal or his/her nominee.

2.6. The Agent shall bear the cost of one bank transfer. However, the Agent shall not be responsible for (i) any fees charged by the Principal's bank or intermediary bank; or (ii) for any additional bank charges if the bank needs to repeat the transfer because of the incorrect or incomplete information provided. Where the receivable amount is converted from one currency to another, it shall be calculated in accordance with the exchange rate applied by the respective bank valid on the day of conversion for the purposes of the bank transfer to be made to the Principal's bank account. The Agent shall bear the cost of the currency conversion.

2.7. While providing the Services the Agent shall as necessary disclose that he is acting as the nominee of the Principal and the collection of the Cheque or other payments received and transfer of money is made in the name and on behalf of the Principal.

3. The Services Fees

3.1. The fee for the Services (the "**Service Fee**") shall be a fixed amount of USD 25 (twenty five) plus VAT (if applicable) for one transfer and USD 5 (five) plus VAT (if applicable) for each cheque issued to the Principal in accordance with the terms and conditions of this Agreement.

3.2. The Service Fee shall be deducted from the amount received after collection of the Cheque or from the other payments received, prior to the transferring it to the Principal's bank account or issuing the cheque.

4. Validity of the Agreement

4.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement.

4.2. The Agreement may be terminated by the mutual agreement of the Parties.

4.3. The Principal shall have the right to unilaterally terminate the Agreement only prior to Torus Solution NV has started implementing agreed conditions described in the Service Agreement, by informing the Agent in accordance with Section 5.3 hereof. After Torus Solution NV activities has been started, the Agent will complete the provisions of the Services hereunder, to the extent possible, and shall have a right to make the deductions in accordance with Section 2.5 and (if applicable) Section 2.6 hereof.

5. Miscellaneous

5.1. This Agreement is executed in English. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. All amendments to the Agreement shall be valid if they are in writing and signed by both Parties.

5.2. The Agreement shall be governed by the Lithuanian law, and any dispute arising from or in connection with the Agreement shall be resolved by the court of the Republic of Lithuania.

5.3. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax to the addresses of the Agent provided above, and to the addresses of the Principal provided by the Torus Solution NV under the Services Agreement.

Agent **Principal**

________________________________ X ________________________________

POWER OF ATTORNEY

I, the undersigned..,
date of birth ...., Social Security number ...., residing at
....

(hereinafter referred to as the "Principal"), hereby grant a power of attorney to the company, UAB „Rinkos Tinklas", its officers and/or employees with its registered address at Laisves Al. 67, Kaunas, Lithuania (hereinafter referred to as the "Agent"), to sign, verify and file all the principal's federal, state, social security and medicare, local income and other tax returns; examine and copy all the principal's tax returns and records; represent the principal before any federal, state or local revenue agency or taxing body and, in general, exercise all powers with respect to tax matters which the principal could, if present and under no disability.

On the basis of this power of attorney UAB "Rinkos Tinklas" its officers and/or employees are given the authority:

1. To act as an agent in preparing and dealing with the Principal's income tax return(s) for the tax years 2007-2012.
2. To use postal address: Vienuolio g. 4, Vilnius, 01104, Lithuania on the Principal's tax return(s).
3. To receive all correspondence from the IRS and State Tax Authorities.
4. To request from the Principals employer(s) and to receive Principal's W-2 form to the address:

15W700 N Frontage Rd. #222. Burr Ridge, IL 60527, USA

Signed this .... day of ...., 20...........

Signature of the Principal: X...

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here . . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

X

Signature	Date	Title (if applicable)

X

Print Name	PIN Number ☐☐☐☐☐	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer's organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**

k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II**.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter **(a–r)**	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date

Form **8821**

(Rev. October 2011)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **Do not sign this form unless all applicable lines have been completed.**
▶ **Do not use this form to request a copy or transcript of your tax return.**
Instead, use Form 4506 or Form 4506-T.

OMB No. 1545-1165

For IRS Use Only
Received by:
Name ____________
Telephone ____________
Function ____________
Date

1 Taxpayer information. Taxpayer(s) must sign and date this form on line 7.

Taxpayer name(s) and address (type or print)	**Taxpayer identification number**	
	Daytime telephone number	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form.

Name and address

CAF No. ____________
PTIN ____________
Telephone No. ____________
Fax No. ____________
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line. Do not use Form 8821 to request copies of tax returns.

(a) Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s) (see the instructions for line 3)	**(d)** Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions on page 4. If you check this box, skip lines 5 and 6 . . ▶ ☐

5 Disclosure of tax information (you **must** check a box on line 5a or 5b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . ▶ ☐

Note. Appointees will no longer receive forms, publications and other related materials with the notices.

b If you do not want any copies of notices or communications sent to your appointee, check this box . . . . ▶ ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed on line 3 above unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you **must** attach a copy of any authorizations you want to remain in effect **and** check this box . . . . ▶ ☐

To revoke this tax information authorization, see the instructions on page 4.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods on line 3 above.

▶ **IF NOT SIGNED AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.**

▶ **DO NOT SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.**

X

Signature	Date	Signature	Date

X

Print Name	Title (if applicable)	Print Name	Title (if applicable)

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

☐ ☐ ☐ ☐ ☐ PIN number for electronic signature

Agreement

This Services Agreement (the "**Agreement**") is executed by and between: Date: ....

(1) Torus Solution NV (dba RT Tax), company code 126057, represented by the person dully authorized under existing legislation (the "**Service Provider**"); and

(2) ...., date of birth .... (the "**Client**").

Hereinafter the Service Provider and the Client together are referred to as the "**Parties**" and each separately as the "**Party**".

RECITALS

(A) The Service Provider provides tax refund and related services and the Client wishes to recover the personal income tax paid due to work abroad or on other grounds.

(B) The Parties wish to agree on the terms and conditions of tax refund.

1. Subject matter

1.1. In accordance with the terms and conditions set in this Agreement, the Service Provider shall provide to the Client tax refund and related services, i.e. shall draw up the documents necessary for the refund of the taxes paid by the Client in the United States of America, United Kingdom, Ireland, the Netherlands, Germany, Norway, Australia, Canada, New Zealand or other jurisdiction and shall present them to the corresponding tax authorities or other competent institutions (the "**Services**"), and the Client shall accept and remunerate for such Services.

1.2. By this Agreement the Client authorises the Service Provider to prepare, sign and file tax returns and to receive all correspondence, including tax refund cheques, from tax authorities. Service Provider will as necessary disclose that he is acting as the nominee of the Client and all the actions are made in the name and on behalf of the Client.

1.3. Taxes will be refunded to the Client by a bank transfer of the refunded amount to the bank account or by a bank cheque drawn in the name of the nominee indicated by the Client. The Tax Refund Cheque shall be collected and the tax refund amount shall be transferred to the Client by the Collection Services Provider in accordance with the terms and conditions set in the Collection Agreement executed between the Client and the Collection Services Provider.

1.4. The final amount of the taxes to be refunded shall be established by a competent institution of the foreign country. The amounts calculated by the Service Provider are for information purposes only and do not entitle the Client to claim the preliminarily calculated amount.

2. Terms of Provision of Services

2.1. The Service Provider hereby undertakes:

- 2.1.1. to provide the Client information on the documents that the Client needs to submit to the Service Provider for the purposes of filing for the tax refund;
- 2.1.2. to collect, complete and sign all the required forms, requests and other related documents on behalf of the Client;
- 2.1.3. to submit the required documents to the respective tax authorities or other competent institutions that are responsible for tax refunds;
- 2.1.4. to inform the Client about the process of the tax refund and other related matters at the Client's request;
- 2.1.5. to transfer the Tax Refund Cheque to the Collection Services Provider for collection under the Collection Agreement executed between the Client and the Collection Services Provider or to instruct the tax authority to transfer the tax refund amount to the Collection Services Provider for subsequent transfer of tax refund amount to the Client.

2.2. The Client hereby undertakes:

- 2.2.1. to provide to the Service Provider complete, true and accurate information and documents (originals and copies) required for the completion of the tax refund. The Client is entitled to provide the information either by filling in paper forms provided by Services Provider or by filling in the online information form available at the Service Provider's internet site;
- 2.2.2. to fill in and sign any forms and other documents required for the completion of the tax refund;
- 2.2.3. to inform the Service Provider immediately and in all cases not later than within 5 (five) days, if the foreign tax or other authority transfers the refunded amount or a part thereof or sends the Tax Refund Cheque for the full refund amount or a part thereof directly to the Client;
- 2.2.4. during the validity term of this Agreement to abstain from executing tax refund services agreements with other service providers;
- 2.2.5. to inform the Service Provider of the new employment or self-employment in a foreign country;
- 2.2.6. to inform the Service Provider of any changes in the Client's contact details or about any other changes that may have impact to the tax refund. The information can be updated on the internet site of the Service Provider or e-mailed;
- 2.2.7. to pay the Service Provider the Service Fee as set out in Section 3 hereof.

3. The Services Fees

3.1. The fee for the Services (the "**Service Fee**") shall be:

- 3.1.1. For the "STANDARD" USA tax refund (Federal and State), if the tax refund amount is between:
  - 3.1.1.1. USD 36-100, the service fee shall be USD 25;
  - 3.1.1.2. USD 101-200, the service fee shall be USD 60;
  - 3.1.1.3. USD 201-600, the service fee shall be USD 80;
  - 3.1.1.4. USD 601-800, the service fee shall be USD 90;
  - 3.1.1.5. USD 801 and more, the service fee shall be 11% from the refunded amount.
- 3.1.2. Additional Fees applies for the "Fast"- 33 USD and for the "Express"- 99 USD USA tax refund. "Fast" and "Express" is available for Federal and State tax refund only.
- 3.1.3. USA tax refund (Social Security and Medicare): the service fee shall be 10% from the refunded amount, with a fixed minimum of USD 80;

3.2. The additional fee for the retrieval of the lost or missing W-2 form shall be – USD 15.

3.3. The Client shall also compensate the fees and costs incurred by the Service Provider in the tax refund process that could not be foreseen at the moment of the execution of this Agreement as listed in the pricelist of the Service Provider.

3.4. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.3 hereof. The fees established in Sections 3.1-3.2 may be changed by the Service Provider unilaterally and shall be applicable to any request of the Client to provide the Services submitted after the Client has received notice on the change of fees.

3.5. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client's account.

4. Liability

4.1. If the Client terminates the Agreement for the other reasons than failure by the Service Provider to perform its obligations after the filing for the tax refund is done or in case of breach of obligations set out in Section 2.2.4 hereof, the Client shall pay the fine of USD 100 and shall cover all expenses of the Service Provider incurred due to the termination of the Agreement, not covered by the fine.

4.2. The Service Provider shall not be liable for: the delays in refunding taxes if the delay is caused by the foreign tax or other competent institutions; the failure to refund taxes, for the tax liability or for any other negative consequences, which occurred due to false, inaccurate or incomplete information provided by the Client or due to Client's prior financial commitments to any foreign tax or other institutions; the negative consequences incurred by the Client due to the changes in the applicable laws, rules, regulations or procedures applicable for the tax refund; additional bank charges, if the bank needs to repeat the transfer because of the incorrect or not full information provided; and any fees charged by the Client's or intermediary bank.

5. Validity of the Agreement

5.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement. The Agreement may be terminated by the mutual agreement of the Parties. The Client shall have the right to unilaterally terminate the Agreement prior to the filing for tax refund by informing the Service Provider in accordance with Section 6.4 hereof.

6. Miscellaneous

6.1. All additions, amendments and annexes to the Agreement shall be valid if they are executed in writing and signed by both Parties without prejudice to Sections 3.1-3.4 hereof.

6.2. This Agreement is executed in English. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent.

6.3. The disputes arising between the Parties regarding this Agreement or during the performance of this Agreement are settled by way of negotiations. In case of failure to come to an agreement, the disputes shall be finally settled by the competent court.

6.4. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax.

Client X_______________________