

Dear Client,

Thank you for choosing RT Tax to refund your income taxes from Austria!  
Getting your Tax Refund was never easier! **Simply follow these steps:**

**PRINT** all the pages of this file

**FILL IN** the Registration Form

**SIGN** at "X" marks

**COLLECT** documents listed below:

- Copy of **your passport or identity card**;
- Your **Jahreslohnzettel** form from each of your employers or **Lohnzettel**, an annual statement summary (The **Jahreslohnzettel** is an official government form that you get from your employer at the end of each tax year. It outlines your earnings and the amount of tax you paid);
- **Form E9** issued by the State Tax Inspectorate. It is certificate of earnings in Lithuania. If you are married, you need to submit a certificate of earnings of your spouse;
- **Documents of registration and cancellation of residency** in Austria;
- **Rent agreement** (Mietvertrag);
- Documents evidencing **rent expenses** not reimbursed by your employer(s).

**IMPORTANT:** If you don't have some of these documents – No Problem! Submit your documents anyway! We will collect them for you!

**SUBMIT ALL THE DOCUMENTS TO RT TAX!**

- Mail to RT Tax office (please make copies for yourself):

RT Tax  
Business Center - Kaap Noord  
Asterweg 17A2  
1031 HL Amsterdam, Netherlands

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

Keď predložíte dokumenty spoločnosti RT Tax alebo regionálnemu zástupcovi, dostanete e-mail, v ktorom bude informácia o sume, ktorú môžete získať späť. (Ak taký e-mail nedostanete, kontaktujte nás na adrese [info@rttax.com](mailto:info@rttax.com))

Neskôr všetky vaše dokumenty analyzujú odborníci zo spoločnosti RT Tax a v prípade, že budeme potrebovať ďalšie informácie, budeme vás kontaktovať prostredníctvom e-mailu alebo telefonicky.

Po prijatí vašich vrátených daní vám spoločnosť RT Tax pošle e-mail s informáciou, že vaše peniaze boli prijaté a odoslané na váš bankový účet alebo klasickou poštou vo forme poštovej poukážky.

**DÔLEŽITÉ!** V niektorých prípadoch môžu daňové úrady poslať poukážku s vrátenou daňou priamo na vašu domácu adresu alebo na váš zahraničný bankový účet. Ak sa to stane, musíte nás o tom informovať na telefónnom čísle: +370 37 320391 alebo prostredníctvom e-mailu poslaného na adresu: [info@rttax.com](mailto:info@rttax.com) a zaplatiť manipulačné poplatky, ktoré sú uvedené na zmluve o službách.

## Obdobie vrátenia daní:

Proces vrátenie daní z Rakúska, začína po ukončení finančného roka, t.j. 1. Januára.

Obdobie vrátenia daní zvyčajne trvá 120 až 180 dní odo dňa, kedy oddelenie spracovania v spoločnosti RT Tax dostane vaše dokumenty.

**POZNÁMKY:** V závislosti od rôznych okolností môže trvať obdobie vrátenia daní dlhšie alebo kratšie. Závisí to od toho, ako rýchlo daňové úrady vyplatia vrátenú sumu.

## Manipulačné poplatky:

Spoločnosť RT Tax neúčtuje žiadne poplatky, ktoré sa platia vopred, ani skryté poplatky. To znamená, že provízia sa účtuje až po prijatí vrátenej dane.

Pri vrátení daní z Rakúska je náš poplatok 59 EURO, alebo účtujeme 14 % z vrátenej sumy.

Ak žiadate o získanie chýbajúceho Jahreslohnzettel, účtujeme dodatočný poplatok vo výške 20 EURO.

**POUŽÍVAJTE PÍSMENÁ ANGLICKEJ ABECEDY!**

Prvé (krstné) meno:

Priezvisko:

Dátum narodenia:

\_\_\_ / \_\_\_ m / \_\_\_ d

Tel./Mob.:

Adresa e-mail:

Adresa:

Za ktorý(-é) rok(-y) chcete v spoločnosti RT Tax požiadať o vrátenie vašich daní?

Dátum príchodu do Rakúska:

20\_\_\_ / \_\_\_ m / \_\_\_ d

Dátum odchodu:

20\_\_\_ / \_\_\_ m / \_\_\_ d

Stav:

Slobodný(-á)

ženatý

(dátum sobáša \_\_\_ / \_\_\_ m / \_\_\_ d)

Rozvedený(-á)

(dátum rozvodu \_\_\_ / \_\_\_ m / \_\_\_ d)

Vdovec

(Vdovec/vdova od: \_\_\_ / \_\_\_ m / \_\_\_ d)

Ak ste ženatý/vydatá, meno a priezvisko partnera a dátum narodenia

\_\_\_ / \_\_\_ / \_\_\_

Pracoval(a) váš manžel/manželka v Rakúsku, keď ste tam pracovali vy?

Áno

Nie

Požiadali ste už predtým o toto vrátenie daní u inej spoločnosti alebo sám?

Áno

Nie

Ak áno, uveďte kde a kedy

Ak máte deti do 18 rokov, ich mená, priezviská a dátumy narodenia:

1.

3.

2.

4.

Do you want to apply for Child benefit (Kindergeld) through our company?

Áno

Nie

### Cestovné náklady pri ceste do Rakúska, ktoré vám zamestnávateľ nehradí

Adresa zamestnávateľa v Rakúsku platná v roku, za ktorý podávate žiadosť:

Adresa miesta pobytu platná v roku, za ktorý podávate žiadosť:

Počet jednosmerných ciest (mesačne) z miesta pobytu do miesta výkonu zamestnania?

Poznámky spoločnosti RT Tax:

Poznámky klienta:

Podpísaním tohto formulára vyhlasujem, že všetky informácie, ktoré v tomto formulári uvádzam, sú správne a úplné.

Podpis: **X**

Dátum: **X**

Koľkých zamestnávateľov ste mali? \_\_\_\_\_

Musíte uviesť VŠETKÝCH ZAMESTNÁVATEĽOV.

### 1. Spoločnosť:

Adresa \_\_\_\_\_  
Zamestnanie \_\_\_\_\_  
Tel./Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Pracovný pomer od: \_\_\_\_y/\_\_\_\_m/\_\_\_\_d do \_\_\_\_y/\_\_\_\_m/\_\_\_\_d Dostali ste Lohnsteuerbescheinigung? Áno  Nie

### 2. Spoločnosť:

Adresa \_\_\_\_\_  
Zamestnanie \_\_\_\_\_  
Tel./Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Pracovný pomer od: \_\_\_\_y/\_\_\_\_m/\_\_\_\_d do \_\_\_\_y/\_\_\_\_m/\_\_\_\_d Dostali ste Lohnsteuerbescheinigung? Áno  Nie

### 3. Spoločnosť:

Adresa \_\_\_\_\_  
Zamestnanie \_\_\_\_\_  
Tel./Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Pracovný pomer od: \_\_\_\_y/\_\_\_\_m/\_\_\_\_d do \_\_\_\_y/\_\_\_\_m/\_\_\_\_d Dostali ste Lohnsteuerbescheinigung? Áno  Nie

### 4. Spoločnosť:

Adresa \_\_\_\_\_  
Zamestnanie \_\_\_\_\_  
Tel./Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Pracovný pomer od: \_\_\_\_y/\_\_\_\_m/\_\_\_\_d do \_\_\_\_y/\_\_\_\_m/\_\_\_\_d Dostali ste Lohnsteuerbescheinigung? Áno  Nie

Pracovali ste v Rakúsku pod podnikateľskou licenciou/patentom alebo ste mali svoju vlastnú spoločnosť? Áno  Nie

Ak ste zvolili „Áno“, nemôžeme vám naše služby poskytnúť.

Boli vám vyplácané dávky v nezamestnanosti, práceneschopnosti a. i.? Áno  Nie

Ak ste odpovedali „Áno“, priložte príslušné dokumenty

Podpísaním tohto formulára vyhlasujem, že všetky informácie,  
ktoré v tomto formulári uvádzam, sú správne a úplné.

Podpis: **X** \_\_\_\_\_  
Dátum: **X** \_\_\_\_\_



## Formulár žiadosti o vrátenie daní

**DÔLEŽITÉ!** V niektorých prípadoch môžu daňové úrady poslať poukážku s vrátenou daňou priamo na vašu domácu adresu. Ak sa to stane, musíte nás o tom informovať na telefónnom čísle: +370 37 320391 alebo prostredníctvom e-mailu poslaného na adresu: [info@rttax.com](mailto:info@rttax.com) a zaplatiť manipulačné poplatky, ktoré sú uvedené na zmluve o službách.

### Poštovú adresu

(PROSÍM, PÍŠTE VEĽKÝMI PÍSMENAMI)

(meno, druhé meno, priezvisko)

(ulica, číslo domu, číslo bytu alebo miestnosti)

(kraj, obec, mesto)

(PSČ a krajina)

### Vaše bankové informácie:

#### DÔLEŽITÉ:

- Suma daňového preplatku vám bude vrátená v EUR podľa aktuálneho denného konverzného kurzu banky, ktorú uviedol správca dane.
  - RT Tax si účtuje 15 EUR za poukázanie či prevod peňazí a iné bankové služby.
- SPOLOČNOSŤ RT TAX NEZODPOVEDÁ ZA ŽIADNE POPLATKY, KTORÉ ÚČTUJE BANKA KLIENTA.
- Ak bude banka musieť zopakovať prevod z dôvodu nesprávnych alebo neúplných informácií, bude účtovaný dodatočný bankový poplatok vo výške 50 EUR.

#### BANKOVÉ ÚDAJE PRÍJEMCU

VAŠE EUR ČÍSLO ÚČTU (IBAN):

CELÉ MENO MAJITEĽA ÚČTU:

INFORMÁCIE O BANKE:

(CELÝ NÁZOV BANKY; NÁZOV POBOČKY)

(BANKOVÝ SWIFT KÓD / Č. SMEROVANIA)

(ADRESA BANKY: MESTO A KRAJINA)

Podpísaním tohto formulára vyhlasujem, že všetky informácie, ktoré v tomto formulári uvádzam, sú správne a úplné. Súhlasím so všetkými náležitosťami a podmienkami uvedenými v tomto formulári.

Podpis:

X

Dátum:

20 \_ \_ / \_ \_ / \_ \_

Ich \_\_\_\_\_ ,  
geb. \_\_\_\_\_ , erteile hiermit dem „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Litauen die Vollmacht meine Einkommensteuererklärung und meinen Antrag auf Versicherungserstattung zu bearbeiten.

Ich bevollmächtige „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Litauen die erforderlichen Formularen, Informationen und Unterlagen in meinem Namen zu empfangen und bearbeiten.

Ich erteile die Vollmacht für „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Litauen alle Schriftstücke bezüglich meine Einkommensteuererklärung, welche das Finanzamt mir zu übermitteln hat, in meinem Namen zu empfangen.

I grant full rights to „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Lithuania to act as my representative body in liaising with Austrian tax authorities to deal with my income tax return applications for all tax years, that I have been employed in Austria.

Herewith I state my will that the needed documentation, information and forms should be sent to the office of „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Lithuania.

Herewith I grant full rights to „A & Z Group, UAB“, Ozeskienes g. 15, Kaunas, LT44254, Lithuania to act as a representative body in liaising with Austrian tax authorities in order to receive all needed tax forms and documents in my name.

Date (Datum): \_\_\_\_\_, 20 \_\_\_\_\_ .

Signature (Unterschrift): **X** \_\_\_\_\_



E 9-1

# Bescheinigung EU/EWR / Certificate and Declaration EU/EEA

der ausländischen Steuerbehörde zur Einkommensteuererklärung für Staatsangehörige von Mitgliedstaaten der Europäischen Union (EU) und des Europäischen Wirtschaftsraums (EWR) /  
Of the Foreign Tax Authority Concerning the Income Tax Declaration for Citizens of Member States of the European Union (EU) and the European Economic Area (EEA)

Jahr / Year

## Angaben zur Person / Personal Information

Name / Name		Vorname / First name
Geburtsdatum (TTMMJJJJ) / Date of birth (DDMMYYYY)	Staatsangehörigkeit / Citizenship	Ansässigkeitsstaat / Country of residence
Postleitzahl, Wohnort / ZIP/Postal code, City		Straße, Hausnummer / Street, House number

## Einkünfte, die im Ansässigkeitsstaat der Besteuerung unterliegen / Income Subject to Taxation in the Country of Residence

(z.B. aus Gewerbebetrieb, Kapitalvermögen, Vermietung u. Verpachtung) /  
(E.g. from business, capital income, leasing and rentals)

Art der Einkünfte / Type of income	Betrag/Währung / Amount/currency
Summe (1) / Sum (1)	

## Unterschrift / Signature

Ich versichere, dass ich die vorstehenden Angaben wahrheitsgemäß nach bestem Wissen und Gewissen gemacht habe.  
I declare that the information provided by me is **correct** and **complete** and has been made to the best of my knowledge.

\_\_\_\_\_  
Datum, Unterschrift / Date, Signature

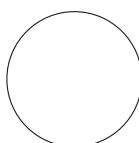
## Bestätigung der ausländischen Steuerbehörde / Declaration of the Foreign Tax Authority

Name und Anschrift der ausländischen Steuerbehörde / Name and address of foreign tax authority

Es wird hiermit bestätigt, / This is to confirm the following:

1. dass die genannte steuerpflichtige Person im Jahr \_\_\_\_\_ ihren Wohnsitz in unserem Staat hatte. /  
1. The named person subject to taxes resided in our country in \_\_\_\_\_
2. dass nichts bekannt ist, was zu den vorstehenden Angaben über die persönlichen Verhältnisse und über die Einkommensverhältnisse in Widerspruch steht. /  
2. Nothing is known to the contrary about the personal situation and the income situation of the person named above.

\_\_\_\_\_  
Ort, Datum / Place, Date



\_\_\_\_\_  
Dienststempel, Unterschrift / Official stamp, Signature

**1. Ausfertigung für das österreichische Finanzamt / 1. Copy for Austrian Finance Office**



E 9-3

# Bescheinigung EU/EWR / Certificate and Declaration EU/EEA

der ausländischen Steuerbehörde zur Einkommensteuererklärung für Staatsangehörige von Mitgliedstaaten der Europäischen Union (EU) und des Europäischen Wirtschaftsraums (EWR) /  
Of the Foreign Tax Authority Concerning the Income Tax Declaration for Citizens of Member States of the European Union (EU) and the European Economic Area (EEA)

Jahr / Year

## Angaben zur Person / Personal Information

Name / Name		Vorname / First name	
Geburtsdatum (TTMMJJJJ) / Date of birth (DDMMYYYY)	Staatsangehörigkeit / Citizenship	Ansässigkeitsstaat / Country of residence	
Postleitzahl, Wohnort / ZIP/Postal code, City		Straße, Hausnummer / Street, House number	

## Einkünfte, die im Ansässigkeitsstaat der Besteuerung unterliegen / Income Subject to Taxation in the Country of Residence

(z.B. aus Gewerbebetrieb, Kapitalvermögen, Vermietung u. Verpachtung) /  
(E.g. from business, capital income, leasing and rentals)

Art der Einkünfte / Type of income	Betrag/Währung / Amount/currency
Summe (1) / Sum (1)	

## Unterschrift / Signature

Ich versichere, dass ich die vorstehenden Angaben wahrheitsgemäß nach bestem Wissen und Gewissen gemacht habe.  
I declare that the information provided by me is **correct** and **complete** and has been made to the best of my knowledge.

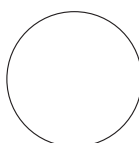
\_\_\_\_\_  
Datum, Unterschrift / Date, Signature

## Bestätigung der ausländischen Steuerbehörde / Declaration of the Foreign Tax Authority

Name und Anschrift der ausländischen Steuerbehörde / Name and address of foreign tax authority

Es wird hiermit bestätigt, / This is to confirm the following:

- dass die genannte steuerpflichtige Person im Jahr \_\_\_\_\_ ihren Wohnsitz in unserem Staat hatte. /  
1. The named person subject to taxes resided in our country in \_\_\_\_\_
- dass nichts bekannt ist, was zu den vorstehenden Angaben über die persönlichen Verhältnisse und über die Einkommensverhältnisse in Widerspruch steht. /  
2. Nothing is known to the contrary about the personal situation and the income situation of the person named above.



\_\_\_\_\_  
Ort, Datum / Place, Date

\_\_\_\_\_  
Dienststempel, Unterschrift / Official stamp, Signature

## 2. Ausfertigung für die ausländische Steuerbehörde / 2. Copy for Foreign Tax Authority



(1) This Services Agreement (the "Agreement") is executed by and between: Date: .....  
 Unitrust Finance, Inc (dba RT Tax), company code 70464217, address 1219 Ogden Ave, Suite #C, Downers Grove, IL 60515, USA 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 established in this Agreement and the General Terms and Conditions of Services (hereinafter - T&C), 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 Kingdom, Ireland, the Netherlands, Germany, Norway, Austria, Denmark 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 in accordance of the terms and conditions of this Agreement.  
 1.2. By signing 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, prepaid debit card or by a bank cheque drawn in the name of the Client. If Tax Refund Cheque is received, the Cheque shall be collected and the tax refund amount shall be transferred to the Client by the Services Provider and (or) the third person engaged by the Service Provider for payment collection services in accordance with the T&C.  
 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 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 organise the collection of the Tax Refund Cheque and (or) to instruct the tax authority to transfer the tax refund amount to the Service Provider and (or) the third person engaged by the Service Provider for payment collection services in accordance with the T&C for subsequent transfer of tax refund amount to the Client (excluded the Service Fee indicated in Clause 3.1 and 3.2), or to instruct the tax authority to transfer the tax refund directly to the Client's prepaid debit card.  
 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 and perform other obligations established in the T&C, which constitute an inseparable part of this Agreement;  
 2.2.3. to fill in and sign any forms and other documents required for the issue of the Payoneer, Inc debit card and to accept the tax refund amount to the "Payoneer" debit card (excluded the Service Fee indicated in Clause 3.1 and 3.2) when so required;  
 2.2.4. 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;  
 2.2.5. to inform the Service Provider immediately in the case during the validity term of this Agreement the Client concludes any agreement regarding the tax refund services in the United States of America with other service providers. In such case the Service provider is entitled unilaterally to terminate this Agreement.  
 2.2.6. to inform the Service Provider of the new employment or self-employment in a foreign country;  
 2.2.7. 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;  
 2.2.8. 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") for refunding taxes for each tax year shall be:  
 3.1.1. United Kingdom, if the tax refund amount is between GBP 0-100, the service fee shall be GBP 35; GBP 101-200, the service fee shall be GBP 50; GBP 201-600, the service fee shall be GBP 60; GBP 601 and more, the service fee shall be 11% from the refunded amount;  
 3.1.2. The Netherlands: if the tax refund amount is between EUR 0-100, the service fee shall be 35 EUR; for 101 EUR and more, the service fee shall be 14% from the refunded amount with a fixed minimum of 69 EUR;  
 3.1.3. The Netherlands social security (Zorgtoeslag) refund: if the tax refund amount is between EUR 0-100, the service fee shall be 35 EUR; for 101 EUR and more, the service fee shall be 14% from the refunded amount with a fixed minimum of 69 EUR;  
 3.1.4. Germany: the service fee shall be 14% from the refunded amount with a fixed minimum of EUR 60;  
 3.1.5. Austria: the service fee shall be 14% from the refunded amount, with a fixed minimum of EUR 59;  
 3.1.6. Denmark: the service fee shall be 14% from the refunded amount, with a fixed minimum of 590 DKK; For the service that has been carried out for Denmark holiday allowance refund (Feriepenge) in Denmark, Service Provider is entitled to commission fee 14% from the refunded amount, with a fixed minimum of 79 EUR;  
 3.1.7. Norway: the service fee shall be 14% from the refunded amount, with a fixed minimum of NOK 690;  
 3.1.8. Ireland: the service fee shall be 12% from the refunded amount with a fixed minimum of 60 EUR;  
 3.1.9. Ireland tax refund (Universal Social Charge (USC)): the service fee shall be 12% from the refunded amount with a fixed minimum of 60 EUR;

## 3.2. The additional fees:

- 3.2.1. For the retrieval of the lost or missing documents shall be for P-45/P-60 (United Kingdom) – GBP 20, P-60 (Ireland) – EUR 20, RF-1015B (Norway) – NOK 150, "Jaaropgaaf" form (the Netherlands) – EUR 20, Lohnsteuerbescheinigung (Germany) – EUR 20, Church fee refund (Germany) – EUR 20, Jahreslohnzettel or Lohnzettel (Austria) – EUR 20;  
 3.2.2. The fee for the receipt of international money transfer or check cashing, money remittance and other bank services shall be 15 EUR if the tax refund service was provided from The Netherlands, Germany, Austria, Ireland or Denmark holiday allowance, 15 GBP if the tax refund service was provided from the United Kingdom, 120 DKK if the tax refund service was provided from Denmark, 130 NOK if the tax refund service was provided from Norway;  
 3.2.3. If Client provided incorrect or not full bank account information and the bank transfer was rejected and the money were returned there will be an additional charge of 20 EUR to repeat the bank transfer. Service Provider is not responsible for the fees charged by the bank for the money return;  
 3.2.4. 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 and as indicated in the T&C.  
 3.3. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.2 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.  
 3.4. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client's account or Client's Payoneer, Inc debit card will be charged. If, by some reasons, the Client receives the tax refund cheque to his home address, he/she must inform about it Service Provider and pay the Service Fee (s) according to this Agreement. If the Client does not pay the Service Fee (s) in 10 (ten) days after receiving the invoice, he/she shall be obligated to pay late charges 0.2 percent per month on the unpaid balance of the invoice.  
 3.5. If during the process of filing the documents the Service Provider becomes aware that the Client is not entitled to the tax refund (i.e. there is a tax debt), the Service Provider will calculate and provide the Client with the amount of the tax debt and the Service Fee payable to the Service Provider. In such case, the Service Provider continues the filing of documents only after the Client agrees to proceed and pays to the Service Provider the calculated Service Fee.

## 4. Processing of personal data

- 4.1. Service provider, acting as a data controller, shall process Client's personal data for the purposes of: (i) proper performance of Service provider's obligations under this Agreement; (ii) necessary communication; (iii) protection of Service provider's rights and interests (in case of a claim or a debt collection); (iv) statistical analysis. Legal basis for processing personal data is respectively, (i) necessity to perform this Agreement and mandatory statutory requirements related to tax refund; (ii) legitimate interest – to provide good customer service; (iii) legitimate interest and (iv) legitimate interest - to improve our business.  
 4.2. The Client acknowledges that the Service provider is located in the USA, thus personal data shall be transferred from Client's country of residence to USA. For clarity, as the Service provider is located in USA, the data transfers of the Client are necessary for the conclusion and performance of this Agreement. The Service provider guarantees that it has signed

agreements regarding safe and lawful processing of personal data with its EU partners and when necessary shall use legitimate safeguards and derogations where it is allowed by the applicable law.

- 4.3. The Client acknowledges that Service Provider shall engage third parties, data processors, for the purposes of proper performance of this Agreement. The list of currently used data processors can be found at <https://rttax.com/privacy-policy/> Privacy Policy.
- 4.4. Depending on a situation, the Client, as a data subject, shall have all or some of following rights: the right at any time to request the Service provider an access to the processed personal data, request for rectification or erasure of them, request for data portability or restriction of the processing of personal data, a right to object to the processing of personal data, the right to lodge a complaint with a supervisory authority.
- 4.5. The data related to the providing of tax refunding services is necessary. Therefore, if the Client does not submit the personal data specified in the online forms, performance of the Agreement shall become impossible.
- 4.6. The data shall be stored during the term of the agreement and 10 years after the termination of the Agreement (subject to the limitation period).
- 4.7. For a comprehensive information on how Service provider processes personal data, please refer to <https://rttax.com/privacy-policy/> Privacy Policy or can be provided in writing at your request.

**5. Liability**

- 5.1. In the case the Client terminates the Agreement due to any reason other than failure by the Service Provider to perform its obligations after the filing for the tax refund and (or) in the case established in Art. 2.2.4 hereof, the Client shall cover all expenses of the Service Provider incurred due to the provision of Services until termination of the Agreement, but not less than 50 % of the Service Fee under this Agreement.
- 5.2. 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.

**6. Validity of the Agreement**

- 6.1. The Agreement shall come into force the moment the Service provider receives the Agreement signed by the Client 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, except in the cases established by law.

**7. Miscellaneous**

- 7.1. The T&C (<https://rttax.com/terms-and-conditions/>) constitutes an integral part of this Agreement. By signing this Agreement, the Client confirms and guarantees to the Service provider, that the Client has carefully read these terms and conditions before accepting them and signing this Agreement.
- 7.2. This Agreement, all information, documents and correspondence related thereof shall be considered as strictly confidential, and shall not be disclosed to any third persons, except (i) as required by the applicable laws; (ii) the information became publicly available through no fault of or failure to act by the Party; and (iii) the disclosure of respective information is reasonably necessary for the fulfilment of the Party's obligations.
- 7.3. Service Provider has the right to assign its rights and obligations provided for in the Agreement to any third persons without a prior written consent of the other Party.
- 7.4. 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 3.1-3.3 hereof. This Agreement will be governed by and construed under the laws of the State of Illinois, United States of America. 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 courts of the State of Illinois, United States of America. 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** \_\_\_\_\_ (signature)