

CONTRACT

This Contract is entered into on the day written below by and between CCUSA ("CCUSA") and the individual (the "Participant") identified hereafter:

→ Mr Ms NAME
→ FAMILY NAME

The purpose of this Contract is to engage CCUSA to provide tax services for the Participant in the United States ("U.S."). Accordingly, CCUSA and the Participant agree that CCUSA will perform tax services on behalf of the individual for a fee.

1. Participant's rights and obligations

- a. Participant agrees to sign a general power of attorney for tax, banking and financial matters.
- b. Participant agrees to timely provide requested information and documents according to instructions.
- c. Participant acknowledges the importance of accuracy and completeness of all documents submitted.
- d. Participant agrees to send CCUSA all documents and notices from U.S. (federal, state and local) authorities.
- e. Participant agrees to have CCUSA be the exclusive provider of their tax services.
- f. Participant is entitled to withdraw from this Contract at no cost to the Participant as long as a tax return has not been filed. Such notice of withdrawal can be made by telephone call, e-mail, or in writing to CCUSA.

2. CCUSA's rights and obligations

- a. CCUSA agrees to process all required tax documents for the Participant and submit them to the respective authorities in the U.S. in a timely manner and in compliance with all U.S. laws.
- b. CCUSA agrees to use its authority under the general power of attorney only for the preparation, signing and filing of tax returns and for receiving and negotiating (endorsing) tax refund checks.
- c. CCUSA agrees to provide a summary statement of charges and payments at the time of any final distribution to the Participant. CCUSA agrees to fax or email this signed Contract to the Participant at any time upon written request.
- d. CCUSA shall not be held responsible for delays by U.S. authorities.

3. Consideration

- a. Payment is based on the total amount of federal, state and local income taxes withheld by the Participant's employer(s) from their compensation while in the U.S. Participant agrees to pay CCUSA a fee of 8% of the amount withheld, but with a minimum of \$65 for each tax year and a maximum of \$95 (U.S. dollars) for each tax year.
- b. Payment will be deducted from the total of all federal, state and local refunds paid (if any) by U.S. authorities. If the Participant's total refund amount received from U.S. authorities is not equal to or greater than the minimum fee of \$65, then CCUSA will require that the Participant remit the difference between the \$65 minimum fee and the Participant's total refund amount paid (if any) by U.S. authorities.
- c. Any fees associated with direct deposit transfers or Western Union will be paid for separately by the Participant and deducted from final distribution.

POWER OF ATTORNEY

NOTICE: THE POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SWEEPING. THEY ARE EXPLAINED IN THE UNIFORM STATUTORY FORM POWER OF ATTORNEY ACT (CALIFORNIA PROBATE CODE SECTIONS 4400-4465). IF YOU HAVE ANY QUESTIONS ABOUT THESE POWERS, OBTAIN COMPETENT LEGAL ADVICE. THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL AND OTHER HEALTH CARE DECISIONS FOR YOU. YOU MAY REVOKE THIS POWER OF ATTORNEY LATER IF YOU WISH TO DO SO.

1 → I, MR MS NAME

2 → FAMILY NAME

3 → ADDRESS IN HOME COUNTRY

Appoint Carl Jacob, 2330 Marinship Way, Suite 250, Sausalito, CA 94965 as my agent (attorney-in-fact) to act for me in any lawful way with respect to the following initialed subjects:

TO GRANT ALL OF THE FOLLOWING POWERS, INITIAL THE LINE MARKED WITH A (N) AND IGNORE THE LINES IN FRONT OF THE OTHER POWERS. TO GRANT ONE OR MORE, BUT FEWER THAN ALL OF THE FOLLOWING POWERS, INITIAL THE LINE IN FRONT OF EACH POWER YOU ARE GRANTING. TO WITHHOLD A POWER, DO NOT INITIAL THE LINE IN FRONT OF IT. YOU MAY, BUT NEED NOT, CROSS OUT EACH POWER WITHHELD.

INITIAL

- ~~(A) Real Property Transactions.~~
- ~~(B) Tangible Personal Property Transactions.~~
- ~~(C) Stock and Bond Transactions.~~
- ~~(D) Commodity and Option Transactions.~~
- 4 → _____ (E) Banking and Other Financial Institution Transactions.
- ~~(F) Business Operating Transactions.~~
- ~~(H) Estate, Trust, and other Beneficiary Transactions.~~
- ~~(I) Claims and Litigation.~~
- ~~(J) Personal and Family Maintenance.~~
- ~~(K) Benefits from Social Security, Medicare, Medicaid, or Other Governmental Programs, or Civil or Military Service.~~
- ~~(L) Retirement Plan Transactions.~~
- 5 → _____ (M) Tax Matters.
- ~~(N) All of the Powers Listed Above.~~

YOU NEED NOT INITIAL ANY OTHER LINES IF YOU INITIAL LINE (N).

SPECIAL INSTRUCTIONS:

ON THE FOLLOWING LINES YOU MAY GIVE SPECIAL INSTRUCTIONS LIMITING OR EXTENDING THE POWERS GRANTED TO YOUR AGENT:

The tax matters power granted above is extended to specifically include making, executing and filing federal (Form 1040NR) and state income tax returns for tax year 2012 on the principal's behalf and receiving checks drawn on the United States Treasury.

UNLESS YOU DIRECT OTHERWISE ABOVE, THIS POWER OF ATTORNEY IS EFFECTIVE IMMEDIATELY AND WILL CONTINUE UNTIL IT IS REVOKED.

~~This power of attorney will continue to be effective even though I become incapacitated.~~

STRIKE THE PRECEDING SENTENCE IF YOU DO NOT WANT THIS POWER OF ATTORNEY TO CONTINUE IF YOU BECOME INCAPACITATED.

I agree that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party has actual knowledge of revocation. I agree to indemnify the third party for any claims that arise against the third party because of reliance on this power of attorney.

6 → Signed this _____ day of _____, 20_____.

7 → _____ YOUR SIGNATURE

8 →

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 CCUSA or WEUSA ID NUMBER (INCLUDE ZEROS)

BY ACCEPTING OR ACTING UNDER THE APPOINTMENT, THE AGENT ASSUMES THE FIDUCIARY AND OTHER LEGAL RESPONSIBILITIES OF AN AGENT.