



Dear Sir/Madam:

Congratulations on your recent gambling win in the United States! We are delighted that you have contacted us for assistance in recovering all or a portion of the 30% withholding tax deducted from your winnings. Refund Management Services is the most successful tax recoverer in the business and we look forward to including you as one of our thousands of satisfied clients.

The tax recovery process applies to withholdings of tax on gambling winnings in 2009, 2010 and 2011. Anything prior to 2009 is no longer eligible. Refunds for the year 2012 cannot be applied for until early 2013; however we are collecting applications now for filing at a later date in order to submit your application as soon as possible.

In order to ensure a smooth process to recovering your funds and prevent any delays, it is important that you follow the instructions below exactly to provide us with the information required to file on your behalf.

- (a) **FORWARD YOUR 2009, 2010, 2011 AND/OR 2012 1042-SLIP(S)** to us for authentication and processing. If you have misplaced your 1042-slip(s) we can obtain copies from the gaming institution from which it originated;
- (b) **ENCLOSE A CHEQUE IN THE AMOUNT OF \$50.00 PAYABLE TO REFUND MANAGEMENT SERVICES** for payment of a processing fee;
- (c) **COMPLETE AND SIGN THE FOLLOWING DOCUMENTS ONLY WHERE INDICATED BY ARROWS:**
 - (i) Engagement letter retaining Refund Management Services for our services;
 - (ii) Form W-7 Application for IRS Individual Taxpayer Identification Number;
 - (iii) Power of Attorney – Form 2848: Please note that in signing this power of attorney, you are strictly giving RMS permission to speak with the IRS on your behalf and only about details pertaining to your refund. Signature on this form is not in any way related to personal property or belongings (as is specified on page 1 of this form - See # 5);
 - (iv) Tax information Authorization – Form 8821; and
 - (v) Memorandum of Gambling Losses;
- (d) **FORWARD A PHOTOCOPY OF A CERTIFIED TRUE COPY OF ONE OF THE FOLLOWING. THIS CAN BE DONE AT YOUR LOCAL PASSPORT OFFICE :**
 - (A) valid passport (only document that will stand alone); or
 - (B) valid driver's licence (with picture); and
 - (C) Birth Certificate

(e) **ENCLOSE ALL OF THE ABOVE DOCUMENTS IN THE ENCLOSED SELF-ADDRESSED ENVELOPE AND ENSURE PROPER POSTAGE IS AFFIXED.**

Once we receive your complete package, we will prepare and file on your behalf of a Form W-7 Application for IRS Individual Taxpayer Identification Number along with a U.S. Personal Income Tax Return 1040NR. Within approximately 12-15 weeks of filing your refund should be received. As stated above, **please be reminded that refunds for the year 2012 cannot be applied for until early 2013.**

For more information and testimonials of satisfied clients, we invite you to visit our website at www.refundmanagement.com. We look forward to receiving your package and assisting you in recovering the money that is rightfully yours.

Yours truly,

Michael Sacks, C.A.
President, Refund Management Services

Toronto: Yonge Norton Centre 5255 Yonge St, Suite 804, Toronto, Ont., M2N 6P4 **T:** 416-443-3360 **F:** 416-443-0471
Las Vegas: 6165 S. Decatur Blvd Suite 205, Las Vegas, NV, 89118. **T:** 702-220-7457 **F:** 702-251-5783
Vancouver: 4131 Vanguard Rd, Richmond BC, V6X 2P6. **T:** 604-303-1060 **F:** 604-244-8114
1-888-272-5559 (U.S. & CAN) **www.RMsexperience.com** **info@refundmanagement.com**



ENGAGEMENT CONTRACT

_____, 2012

Engagement:

Preparation of filing of _____ Personal Income Tax Returns(s), 1040NR
Preparation and filing of W-7 Application for IRS Individual Taxpayer Identification Number
Preparation and filing of Form 2848, Power of Attorney and Declaration of Representative
All correspondence with the IRS required to obtain a refund.

Commission is based on the amount of the refund recovered from the IRS and is paid only when the refund is received from the IRS.

I, _____, have read and agreed to the terms and conditions of the contract set out in this form.

Email address: _____

I do not have an email address



Signature

Date: _____

Terms and Conditions:

This contract authorizes and grants to Refund Management Services as a power of attorney to process and submit a refund request to the United States’ Department of Treasury – Internal Revenue Service (the “IRS”) for taxes withheld from a non-USA resident (the client) on the net gambling winnings and further authorizes Refund Management Services to receive such refund on behalf of the client.

The client hereby acknowledges that Refund Management Services will process the refund request based entirely on information supplied by the client and therefore Refund Management Services assumes no liability for the accuracy of such information.

In the event that the client is not a resident of Canada or one of the countries listed in the IRS’ Publication 515 under the heading “**Other Income**” in the “*Tax Treaties*” section immediately following the “*Gambling Winnings (Income Code 28)*” found at:
http://www.irs.gov/publications/p515/ar02.html#en_US_2011_publink1000225127, the client acknowledges that he/she may not be eligible for any tax refund.

The client shall be entitled to receive the actual refund paid by the IRS minus _____ % commission plus HST (the "Commission"). In accordance with Refund Management Services' processes, the IRS will send the refund to Refund Management Services. The net refund shall be paid immediately upon receipt from the IRS. In the event that the IRS sends the refund directly to the client instead of to Refund Management Services, the client shall immediately send a cheque for the full amount of the Commission to Refund Management Services.

The client authorizes Refund Management Services to take all action on their behalf in negotiating refund, to deposit refund cheque into company's bank and to forward net refund cheque to client after deducting agreed upon commission.

Application for IRS Individual Taxpayer Identification Number

OMB No. 1545-0074

▶ See instructions.
 ▶ For use by individuals who are not U.S. citizens or permanent residents.

An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.

FOR IRS USE ONLY			

Before you begin:

- **Do not submit** this form if you have, or are eligible to get, a U.S. social security number (SSN).
- Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.

Reason you are submitting Form W-7. Read the instructions for the box you check. **Caution:** If you check box **b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions** (see instructions).

- a Nonresident alien required to get ITIN to claim tax treaty benefit
 - b Nonresident alien filing a U.S. tax return
 - c U.S. resident alien (**based on days present in the United States**) filing a U.S. tax return
 - d Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶
 - e Spouse of U.S. citizen/resident alien }
 - f Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
 - g Dependent/spouse of a nonresident alien holding a U.S. visa
 - h Other (see instructions) ▶
- Additional information for **a** and **f**: Enter treaty country ▶ and treaty article number ▶

Name (see instructions) Name at birth if different ▶	1a First name	Middle name	Last name
	1b First name	Middle name	Last name

Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4.
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.

Foreign (non-U.S.) address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number. GCI GAMING CONS. CORP., 5255 YONGE STREET, Suite# 804
	City or town, state or province, and country. Include ZIP code or postal code where appropriate. TORONTO, ONTARIO, CANADA, M2N 6P4

Birth information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)	5 <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female
	/ /			

Other information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other			
	Issued by: No.: Exp. date: / / Entry date in United States / /			
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input checked="" type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter: TIN or EIN ▶ and Name under which it was issued ▶				
6g Name of college/university or company (see instructions) Length of stay				

Sign Here
 Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.



Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	/ /	()	
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney

Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone (416) 443-3360
	/ /		Fax (416) 443-0471
	Name and title (type or print) MICHAEL SACKS C.A.	Name of company GCI GAMING CONS.	EIN 98 : 0381469 Office Code 00000000

Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

▶ Type or print. ▶ See the separate instructions.

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Identifying number
	Daytime telephone number
	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Michael Sacks C.A. c/o GCI GAMING CONS. GROUP 5255 Yonge St., Suite 1300 Toronto, Ontario, Canada M2N 6P4	CAF No. 0307-69523R PTIN _____ Telephone No. 416-443-3360 Fax No. 416-443-0471
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address Brooke Sacks C.A. c/o GCI GAMING CONS. GROUP 5255 Yonge St., Suite 1300 Toronto, Ontario, Canada M2N 6P4	CAF No. 0307-69523R PTIN _____ Telephone No. 416-443-3360 Fax No. 416-443-0471
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Excise, Whistleblower, PLR, FOIA, Civil Penalty, etc.) (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see the instructions for line 3)
INCOME	1040-NR, W-7	

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) are not authorized to substitute another representative or add additional representatives, to sign certain returns, or to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

- Disclosure to third parties;
 Signing a return;
 Substitute or add representatives;
- Other _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

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.



 Signature Date Title (if applicable)

 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)	License/Bar or Enrollment Number (if applicable)	Signature	Date

Tax Information Authorization

OMB No. 1545-1165

For IRS Use Only

Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

▶ **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.

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 Brooke Sacks c/o GCI GAMING CONS. GROUP 5255 Yonge St., Suite 1300 Toronto, Ontario, Canada M2N 6P4	CAF No. 0307-69523R PTIN _____ Telephone No. 416-443-3360 Fax No. 416-443-0471 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
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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.)
INCOME	1040-NR, W-7		

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.**

_____ Signature	_____ Signature
_____ Date	_____ Date
_____ Print Name	_____ Print Name
_____ Title (if applicable)	_____ Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN number for electronic signature



MEMORANDUM OF GAMBLING LOSSES

_____, 2012

To Whom It May Concern:

RE: GAMBLING LOSSES INCURRED TO EARN GAMBLING INCOME

I, _____, have been informed by Refund Management Services that in order to recover all or a portion of taxes paid on gambling winnings, I must have incurred gambling losses to a maximum of the gambling winnings in the taxation year.

In conjunction with the above condition, I _____, confirm that I incurred gambling losses to an amount equal to or greater than my gambling winnings as stated on the 1040NR filed, namely in the amount of \$ _____ in the applicable taxation year.

I also understand from discussions with the office of the tax preparer, that I may be called upon to substantiate the losses claimed on the tax return. Furthermore, I confirm that I was informed by the tax preparer as to the type of records and documentation I should keep and have available if called upon to substantiate the losses claimed.





CLIENT SURVEY

In order to help serve you better, we have created a survey for you to fill out. We believe the information obtained from in this survey will assist us in meeting your needs more effectively. Kindly take a few moments to complete this brief survey and rest assured that all information provided here will remain confidential. Thanking you in advance.

Please list the names of 2/3 local radio stations that you listen to most often.

Please list the names of 2/3 local newspapers that you purchase and read most often.

Please list the names of the casino(s) that you visit and gamble at most often as well as the city in which they are located (ie Caesars Palace, Las Vegas vs Atlantic City).

Please list the hotels that you usually stay at or the one that you stayed at while on the trip that you won your jackpot(s).

Please list the airline(s) and/or the name of the Bus Tour company that you use/d most often when taking trips to the US where there is potential to participate in various gaming activities.

Thank you again for your time and assistance. Just a reminder that all information gathered here will remain confidential.

Refund Management Services

Toronto: Yonge Norton Centre 5255 Yonge St, Suite 804, Toronto, Ont., M2N 6P4 **T:** 416-443-3360 **F:** 416-443-0471
Las Vegas: 6165 S. Decatur Blvd Suite 205, Las Vegas, NV, 89118. **T:** 702-220-7457 **F:** 702-251-5783
Vancouver: 4131 Vanguard Rd, Richmond BC, V6X 2P6. **T:** 604-303-1060 **F:** 604-244-8114
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