

PARTICIPANT AGREEMENT AND CONSENT FORM

This agreement is entered into between Global Executive Management Solutions (“GEMMS”) and the undersigned participant (“Participant”) and, if applicable, of Participant’s spouse in connection with GEMMS’ provisions to Participant of expatriate tax services (the “Services”) pursuant the expatriate tax services program of their employer (“the Company”).

1. Participant [and, if applicable, Participant’s spouse] make the following consent to disclosure of tax return information:

✓	I (we) hereby authorize my employer to furnish to Global Executive Management Solutions (or its affiliate) any and all information it may require with respect to my employment income.
✓	I (we) hereby consent to have Global Executive Management Solutions, its agents, contractors, and affiliates, disclose to each other my (our) tax information in order to provide me (us) and the Company with tax and/or accounting services, including ascertaining my satisfaction with the services provided. It is understood that they will not disclose or otherwise use this information for any purpose other than those described in this consent or allowed under the Internal Revenue Code and Treasury Regulations.
✓	Additionally, I hereby consent to have Global Executive Management Solutions (or its affiliate) disclose to my employer the only such tax return information as is necessary with respect to the preparing, reviewing or processing of my reimbursement of excess income taxes under my employer’s tax reimbursement policy

This consent to disclose is granted solely with respect to the preparing, reviewing or processing of my reimbursement of excess income taxes under my employer’s tax reimbursement policy. Such information may not be disclosed or used by Global Executive Management Solutions for any purpose other than the foregoing.

2. GEMMS will, at the expense of the Company, provide to Participant such of the Services, as set out in the contract between GEMMS and the Company, as Participant shall elect, provided that Participant provides to GEMMS in a timely manner all such information as GEMMS may reasonably require.

3. GEMMS will not be liable for any claim for damages arising out of or in connection with any services provided hereunder for the Company or Participant in an amount greater than the amount of fees actually received by GEMMS with respect to the services performed on Participant’s behalf and directly relating to and forming the basis of such claim. No party to this Agreement will, in any event, be liable to the other, for any reason, for any consequential, incidental, special, punitive or indirect damages, including loss of profits, revenue, data, use of money or business opportunities, regardless of whether notice has been given or there is an awareness that such damages have been or may be incurred.

4. Any controversy or claim arising out of or relating to the services covered by this Agreement and provided to the Participant shall be submitted first to voluntary mediation, and if mediation is not successful, then to binding arbitration, in accordance with the Rules for Non-Administered Arbitration of the CPR Institute for Dispute Resolution (“Rules”) as in effect on the date of this agreement.

5. All advice and other services GEMMS provides pursuant to this engagement are intended to be solely for the benefit of the Company and/or the Participants and are not for the benefit of anyone else.

6. Information relating to federal tax advice GEMMS provides to the Participant, including communications between us and material GEMMS create in the course of providing that advice may be privileged and protected from disclosure to the Internal Revenue Service. Should the Internal Revenue Service seek disclosure from you or us of written or oral communications relating to such advice, we will discuss with you whether and how you assert, or waive, the privilege.

7. GEMMS consider all nonpublic information about our clients to be confidential. This includes personal and financial information provided by the Participant or by others, as well as information we generate on the Participants behalf. It is GEMMS policy not to disclose client information to our affiliates except in connection with the rendering of tax preparation services to the Participant. It is also GEMMS policy not to disclose client information to nonaffiliated third parties except as required by law, without client consent. GEMMS personnel and contractors employ security systems designed to protect against unauthorized access and use of confidential information.

8. Participant agrees to pay the standard hourly rate of \$250 per hour for all US tax services not covered by the Company’s plan. All invoices will be issued upon completion of each service and are due upon receipt. Any invoice unpaid for more than 30 days shall be subject to a late charge equal to the greater of \$20.00 or 1.5% of the amount outstanding, per month, or the highest rate allowed by applicable law, whichever is less. If you have any questions about this contract or the company provided services, please contact GEMMS before you sign and return this document.

Participant’s Printed Name	Participant’s Signature	Date
Participant’s Spouse Printed Name	Participant’s Spouse Signature	Date