General Terms and conditions

By using the website www.taxwizard.eu, the user agrees with the following general terms and conditions (hereinafter referred to as "GTC"):

1. General provisions

- 1.1 Business company Tax Wizard International, s.r.o., with registered office at Vysoká 25, 811 06 Bratislava city district Staré Mesto, IČO: 85580385 (hereinafter "Tax Wizard") is registered in the Commercial Register of the District Court Bratislava I, Section: Ltd., Insert No .: 140508 / B.
- 1.2 Tax Wizard Company operates the website www.taxwizard.eu. The main activity of Tax Wizard is the preparation and submission of U.S. tax returns for clients who have worked in the USA. Through the Tax Wizard website, a third party as a user (hereinafter referred to as "client") has the opportunity to register by filling out a registration form. After completing the registration form, the client receives payment details. Upon payment, a contractual relationship for the provision of services is established between the client and Tax Wizard. After receiving all the necessary documents from the client (documents required for the preparation and submission of the U.S. tax return), Tax Wizard will submit the tax return on behalf of the client to the relevant tax office in the USA. Tax Wizard informs the client about any tax refund/underpayment. The client can also make such a calculation before registration using the free tax calculator on the Tax Wizard website. In the case of a tax refund, Tax Wizard will do everything to ensure that the client receives the tax refund to their bank account (held in the USA) or by check as soon as possible. There is no time frame within which the tax refund can be returned due to reasons beyond Tax Wizard's control, especially long processing times or possible errors by U.S. tax authorities. The service contract lasts until the entire process is completed, i.e., until the client receives the tax refund from the U.S. tax office. If it is not possible to process the tax refund in favor of the client within 365 calendar days from the date of filing the tax return and Tax Wizard decides that it can no longer influence the proceedings with the tax office and thus ensure the successful sending of the refund, the client is entitled to a full refund of the service fee (distinguishing between federal and state tax returns). Tax Wizard does not guarantee the unpaid amount of the tax refund, i.e., the client cannot claim the amount of the tax refund from Tax Wizard that they did not receive from the office, but only the amount of the service fee paid to Tax Wizard. Tax Wizard does not handle the tax refund, as it is paid directly by the tax office to the client's account or by check to their address. In the case of a tax underpayment, Tax Wizard will provide the client with information on how to pay such a tax underpayment in the USA. The client is obliged to pay the underpayment themselves and provide Tax Wizard with proof of payment of the underpayment.

- 1.3 The e-mail address is support@taxwizard.eu. Phone number is +421 911 966 509. Operational hours of complaints handling: normal working days Monday to Friday from 10.00 to 17.00. excluding public holidays and public holidays.
- These GTC regulate the legal relations between the Tax Wizard and a client who, in accordance with the GTC procedure, expresses interest in the Tax Wizard service. These legal relationships between the Tax Wizard and the client arising from the ordering, delivery of the Tax Wizard and complaints are, subject to their content and participants, adequately governed by the provisions of the relevant legislation of the Slovak Republic, in particular the Civil Code, Commercial Code, Consumer Protection Act and on the protection of personal data. These GTC also regulate the obligations of the parties until the conclusion of the contract on the basis of registration or registration. filling in client data to provide the Tax Wizard service. The mutual relations of the Tax Wizard and the client are also governed by the Complaints Procedure given in the GBC.

2. Ordering and providing the Tax Wizard

- 2.1. The Tax Wizard service is provided by filling in the registration form on the Tax Wizard website and subsequently paying the fee by the client. There is no contractual relationship between Tax Wizard and the client until the fee is received. The contractual relationship arises on the day the client receives the payment to the account of Tax Wizard. The Client agrees to these terms by clicking the relevant box before submitting the registration form on the Tax Wizard website. By placing an order, the client confirms that he/she was acquainted with the GTC, the possibility of withdrawal from the contract in the case of the consumer's customer, the complaint procedure and informed about the protection of personal.
- 2.2. To be able to provide services from Tax Wizard, it is necessary that the client on the company website in the appropriate section of the website fill in the registration form. The client completing the form is obliged to fill in the data according to the required form fields. By completing the form, the client also agrees to the processing of his / her personal and other data in accordance with the GBC and the terms and conditions according to the GBC. The Client is obliged to fill in these data accurately and correctly, as their accuracy, truthfulness, and timeliness affect the provision of services to the Client. Tax Wizard is not liable for incorrectly processed tax returns or for damages caused if the Client provides false or inaccurate data when completing the registration form. Failure by the Client to fulfill these obligations shall be interpreted to the detriment of the Client.
- 2.3. The process of placing and processing an order by Tax Wizard consists of the following steps: I) filling in the registration form II) agreeing to the GTC III) agreeing to the rules of personal data protection IV) sending the calculation of the tax return to the client V) paying the fee by the client. In each of these steps, the client follows the navigation instructions. The Client is obliged to check the correctness of the selected data and data

in the process of completing the registration form before they are finally sent to the Tax Wizard.

- 2.4 A client's order is considered to have been shipped if it is delivered to Tax Wizard and contains all required information.
- 2.5 Prior to placing an order, the client is always required to confirm that he/she is familiar with and agrees with the valid GTC, considering them as part of the contractual relationship between Tax Wizard and the client. The order placement process cannot be completed without doing this.
- 2.6 Based on the agreement of the parties and in accordance with the GBC, the agreement between the parties is concluded if the client pays for the Tax Wizard service and the Tax Wizard accepts the client's order in accordance with these GBC. By accepting the order, the Contract of Service by the Tax Wizard is concluded between the parties.
- 2.7 The Client is entitled to withdraw from the contract subject to the delivery of the service pursuant to Clause 6.1 hereof, within 14 days of its conclusion. In the event of withdrawal, Tax Wizard will refund the price for the service provided, deducting any costs already incurred by Tax Wizard in processing and providing the service to the client, and which Tax Wizard may reasonably request from the client.
- 2.8 In special cases, Tax Wizard reserves the right to request from the client the supply of other necessary documents, data or to verify the accuracy of personal data. Tax Wizard is always entitled to ask the client for additional authorization of the order or the identity of the client in an appropriate manner. If the Client does not carry out additional authorization by Tax Wizard in the required manner and within the required period, the order expires (before acceptance) or the contract (after acceptance) from the beginning from the expiry of this period in vain.

3. Price and payment terms

- 3.1. The client is familiar with the price of the service in the emails he receives after completing the registration form. The Standard Price List is listed on the Company's website, but Tax Wizard reserves the right to modify the Price List in certain individual cases. However, the client is always aware of the price before entering into a contractual relationship.
- 3.2. The Price does not include fees of banks, intermediaries or third parties for the payment of the Price. These fees and costs shall be paid by the Client unless otherwise stated or agreed otherwise. When paying from abroad, the client, as the payer of the

payment, is obliged to bear the fees of his bank and other fees, in particular, the correspondent banks and the beneficiary's bank.

- 3.3 The method of payment of the price is chosen by the client after receiving the e-mail with the price calculation. The client has two options: online payment by credit card or bank transfer to Tax Wizard.
- 3.4 Tax Wizard will issue and deliver an invoice to the client in accordance with applicable Slovak law. By placing an order, the client agrees that the invoice will be made available to the client electronically.

4. Delivery of Tax Wizard service

4.1. Delivery of the service by Tax Wizard is specified in these GTC in point 1.2

5. Complaint conditions and complaints procedure

- 5.1. Tax Wizard handles consumer claims in accordance with the legal regulations of the Slovak Republic, in particular, Act No. 250/2007 Z.z. as amended, the Civil Code of the Slovak Republic and valid legal regulations.
- 5.2 The Client may file a claim: in person at the Tax Wizard's registered office or by e-mail at support@taxwizard.eu by submitting a receipt and payment for the Tax Wizard service.
- 5.3 The client shall provide a detailed description of the defect or service to the claimed service, the subject of the claim.
- 5.4 When making a claim, the Tax Wizard will issue a confirmation to the client of the claim on request.
- 5.5 Tax Wizard handles consumer claims within thirty (30) days of their submission. The Tax Wizard will notify the client of the claim in an appropriate manner.

6. Withdrawal from the contract

6.1. Advice on the right of withdrawal/exercise of the right of withdrawal. The client has the right to withdraw from the contract without giving a reason within 14 days. The withdrawal period shall expire 14 days from the date on which the Client or a third party designated by him receives the service of the Tax Wizard. When exercising the right of withdrawal, the Client shall notify the Tax Wizard of its decision to withdraw from this Agreement by a clear statement (such as a letter sent by post) to Tax Wizard. Upon withdrawal, Tax Wizard will reimburse the client to the consumer for any payments that

Tax Wizard is obliged to reimburse under the legislation from which the costs already incurred by Tax Wizard for processing and providing services to the client may be deducted and which may Tax Wizard will reasonably require the client in this respect. Tax Wizard will refund the client to the consumer without undue delay, no later than 14 days from the date of receipt of the Client's due notice of withdrawal pursuant to this Article of the GBC.

In case of breach of the conditions for withdrawal from the contract, Tax Wizard is entitled to claim from the client compensation for damages incurred by the company according to the relevant legal regulations.

7. Provision and protection of personal data

Information on the provision and protection of personal data is provided on the Tax Wizard website and must also be agreed upon when filling in the registration form by the client.

8. Liability for damages

- 8.1 The Client declares that the data filled in by him are true. Tax Wizard is not responsible for the authenticity of the data filled in by the user or for any damage to the client or third parties that may arise in this respect.
- 8.2 Neither Tax Wizard nor its employees are liable for any damages that may result from accessing or using the Tax Wizard website and disseminating the information that constitutes the content of the website.

9. Final provisions

- 9.1 Each user of this website agrees not to interfere with standard traffic, change data on this website, or restrict other users' access to this website.
- 9.2 Personal information that Tax Wizard collects while operating this website is considered confidential and will not be disclosed to third parties, except for official requests from law enforcement and courts, government agencies authorized to request the information under the laws of the Slovak Republic.
- 9.3 Tax Wizard is not responsible for any malfunction, unavailability or poor availability of this website and the services offered on it.

- 9.4 Tax Wizard reserves the right to change these GTC without prior notice.
- 9.5 The User is obliged to familiarize themselves regularly with changes to these GTC. If the user continues to use the Tax Wizard site after making changes to these GTC, the user is deemed to have accepted the changes to these GTC without reservation.

The GTC shall become valid and effective upon publication.