

Service Description

	Basic Service	Full Service
Eligible Clients	<ul style="list-style-type: none"> • Clients with less than \$500 of recoverable entitlements 	<ul style="list-style-type: none"> • Clients with more than \$500 of recoverable entitlements
Service Offered	<ul style="list-style-type: none"> • Relief at Source 	<ul style="list-style-type: none"> • Relief at Source • Post-Payable Reclaim
Eligible Markets	<ul style="list-style-type: none"> • Canada • Ireland • Japan 	<ul style="list-style-type: none"> • 58 markets including Canada, Ireland, Japan
Dividends Recovered	<ul style="list-style-type: none"> • Foreign dividends paid after November 1, 2018 only 	<ul style="list-style-type: none"> • Foreign dividends paid after November 1, 2018, <i>plus</i> all previously withheld taxes, where eligible
Fees	<ul style="list-style-type: none"> • 6% fee on amount recovered 	<ul style="list-style-type: none"> • Relief at source claims: 6% fee on amount recovered • Post payable claims: 20% fee on amount recovered • Annual IRS Certification Fee: \$91

Eligible markets subject to change. As of July 2018.

Transparent entities subject to 35% fee

An account maintenance fee is also deducted from full service clients filing long form once more than \$400 is reclaimed in each dividend year.

