Gamma is located in Montreal, Quebec, Canada and it means that we have to pay the legal business taxes to Canadian webmasters / corporations. If you are a Canadian webmaster / corporation AND are registered for the GST (Goods and Services Tax) or the HST (Harmonized Sales Tax), we have to pay you the applicable tax. Also, if you are located in the province of Quebec, we also have to pay you the QST (Quebec Sales Tax) because we are also located in Montreal, Quebec.

If you are not sure if you should be registered for those taxes, you might want to consult the following sites for more information:

### GST and HST

### <u>QST</u>

Generally, you have to be registered to those taxes if your sales of taxable goods and services exceed \$30,000 per year. If you have more questions about this subject, contact the appropriate tax agencies.

Due to the unique and special type of business we are in, it is not possible for us to calculate the taxes for all Canadian webmaster / corporation at the same time we send checks. Also, we need to have an invoice from all Canadian webmasters that will want to receive taxes, because, otherwise, we won't be able to claim those taxes to the proper tax agencies. In order to pay you those taxes, we need to have from each Canadian webmaster/corporation the following information:

- One (1) invoice for each payment we send you,
- Your registration number for the applicable taxes.

Note that if we pay you the applicable taxes, we will declare those taxes and get a refund from the federal and provincial tax agencies. That means that those agencies will be expecting you to pay them back the taxes that you received from us.

In conclusion, if you are a Canadian webmaster or a Canadian corporation and that we have to pay you the applicable taxes, you should follow the following instructions.

Each time you receive a payment from us, you HAVE to produce an invoice indicating the appropriate tax, send it to us and we will pay the taxes. In order to help you, we made models of invoices that you should follow to make sure that all the information required is on the invoice you will send us. Depending on the province you are located in, you have to charge us with specific taxes. Please follow the model of invoice relevant to your province:

- Province of Quebec
- Provinces of New Brunswick, Nova Scotia and Newfoundland
- <u>Provinces of British Columbia, Manitoba, Saskatchewan, Alberta, Ontario,</u> <u>Prince-Edward Island, Nunavut, Yukon Territories, Northwest Territories</u>

The Canadian webmasters / corporations to whom we have to pay taxes on previous payments (and on the payments to come) should contact the Accounting Department

(<u>affiliates@gammae.com</u>) with their tax registration numbers and the appropriate invoices in order to receive payments for the taxes. If you have any question about this topic, please contact us at:

Gamma Entertainment

Attn: <u>Accounting Department</u> 3300 Cote-Vertu, Suite 406 Montreal, Quebec H4R 2B7 Canada

Fax: 514-334-7088 (attn: Accounting Department) Email: <u>affiliates@gammae.com</u>

If you are a Canadian webmaster residing in one of the provinces listed below and want to receive the GST and the QST from Gamma, you have to provide us with an invoice that contains ALL the information listed on the model of invoice below. Provinces concerned:

- Québec only.
- If you are residing in another province, <u>click here</u>
- If you are not sure if you should send us an invoice, please <u>click here</u>.

This is only a model that indicates ALL the information that we NEED to find on the invoice you will send us.

All of your information: YOUR NAME YOUR ADDRESS YOUR PHONE NUMBER YOUR FAX NUMBER YOUR WEBSITE INVOICE

DATE OF INVOICE:????? INVOICE NUMBER: ????

### Bill To:

Gamma Entertainment 3300 Côte-Vertu, Suite 406 Montréal, Québec H4R 2B7 Canada Phone: 514-334-0177 Fax: 514-334-7088 Email: accounting@gammae.com

#### Description:

Internet traffic sold to Gamma Entertainment

Advertiser ID: enter your advertiser ID

Period: enter the period related the payment we are sending you. (example: November 1<sup>\*\*</sup>, 2000 to November 15<sup>\*\*</sup>, 2000)

Traffic sold to Gamma Entertainment :	<u>Example</u> \$1,001.99
Fee to produce the payment:	(1.99\$)
Total Before tax:	1,000.00\$
GST (6,0%) EXAMPLE Total with GST QST (7.5% - applicable on the total with GST)	60.00\$ 1,060.00\$ 79.50\$
Total payable:	1139.50\$
Deposit:	(1,000.00\$)
Balance owed:	139.50\$
QST # XXXXXXX (your tax number) GST # XXXXXXX (your tax number)	

GST # XXXXXXX (your tax number)

If you are a Canadian webmaster residing in one of the provinces listed below and want to receive the GST from Gamma, you have to provide us with an invoice that contains ALL the information listed on the model of invoice below.

Provinces concerned:

- Ontario
- Manitoba
- Saskatchewan
- Alberta
- British-Colombia
- Prince-Edward Island
- Northwest Territories
- Yukon Territories
- Nunavut
- If you are residing in another province, click here
- If you are not sure if you should send us an invoice, please <u>click here</u>.

This is only a model that indicates ALL the information that we NEED to find on the invoice you will send us.

All of your information: YOUR NAME YOUR ADDRESS YOUR PHONE NUMBER YOUR FAX NUMBER YOUR WEBSITE INVOICE

DATE OF INVOICE:????? INVOICE NUMBER: ????

### Bill To:

Gamma Entertainment 3300 Côte-Vertu, Suite 406 Montréal, Québec H4R 2B7 Canada Phone: 514-334-0177 Fax: 514-334-7088 Email: accounting@gammae.com

#### Description:

Internet traffic sold to Gamma Entertainment

Advertiser ID: enter your advertiser ID

Period: enter the period related the payment we are sending you. (example: November 1<sup>a</sup>, 2000 to November 15<sup>a</sup>, 2000)

	<u>Example</u>		
Traffic sold to Gamma Entertainment :	\$1,001.99		
Fee to produce the payment:	(1.99\$)		
Total Before tax:	1,000.00\$		
GST(6%) EXAMPLE	60.00\$		
PST (not applicable - 0%)	0.00\$		
Total payable:	1060.00\$		
Deposit:	(1,000.00\$)		
Balance owed:	60.00\$		
GST # XXXXXXX (your tax number)			

If you are a Canadian webmaster residing in one of the provinces listed below and want to receive the HST from Gamma, you have to provide us with an invoice that contains ALL the information listed on the model of invoice below.

Provinces concerned:

- New Brunswick
- Nova Scotia
- Newfoundland
- If you are residing in another province, click here
- If you are not sure if you should send us an invoice, please <u>click here</u>.

This is only a model that indicates ALL the information that we NEED to find on the invoice you will send us.

All of your information: YOUR NAME YOUR ADDRESS YOUR PHONE NUMBER YOUR FAX NUMBER YOUR WEBSITE INVOICE

DATE OF INVOICE:????? INVOICE NUMBER: ????

### Bill To:

Gamma Entertainment 3300 Côte-Vertu, Suite 406 Montréal, Québec H4R 2B7 Canada Phone: 514-334-0177 Fax: 514-334-7088 Email: accounting@gammae.com

#### Description:

Internet traffic sold to Gamma Entertainment

Advertiser ID: enter your advertiser ID

Period: enter the period related the payment we are sending you. (example: November 1<sup>a</sup>, 2000 to November 15<sup>a</sup>, 2000)

		<u>Example</u>	
Traffic sold to Gamma Enter	tainment :	\$1,001.99	
Fee to produce the paymen	t.	(1.99\$)	
Total Before tax:		1,000.00\$	
HST(14,0%)	EXAMPLE	140.00\$	
Total payable:		1140.00\$	
Deposit:		(1,000.00\$)	
Balance owed:		140.00\$	
HST # XXXXXXX (your tax number)			