

Grantor of the power of attorney¹ (hereinafter the “Grantor”)

ID no.^{2, 3}

Date of birth

Power of attorney⁴ regarding representation in tax matters

Authorized representative⁵ (name/firm)

– represented in the context of these proceedings by the professionals so authorized under civil law –

is hereby authorized to represent the Grantor in all tax and other matters within the meaning of sect. 1 German Act Regulating the Profession of Tax Advisors (*Steuerberatungsgesetz – StBerG*) (hereinafter “StBerG”).⁶

☐ The authorized representative is authorized to grant and revoke substitute powers of attorney.

This power of attorney does **not** apply to –

- | | |
|---|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> income tax (<i>Einkommensteuer – Est</i>). <input type="checkbox"/> VAT / turnover tax / sales tax (<i>Umsatzsteuer – USt</i>) (hereinafter “VAT”). <input type="checkbox"/> trade tax (<i>Gewerbesteuer – GewSt</i>). <input type="checkbox"/> determination procedures (<i>Feststellungsverfahren</i>) under sect. 180 subsect. 1 sent. 1 no. 2 and subsect. 2 German General Tax Code (<i>Abgabenordnung – AO</i>) (hereinafter “AO”). <input type="checkbox"/> corporate income tax (<i>Körperschaftsteuer – KSt</i>). <input type="checkbox"/> wage tax (<i>Lohnsteuer – LSt</i>). <input type="checkbox"/> land tax (<i>Grundsteuer – GrSt</i>). <input type="checkbox"/> real estate transfer tax (<i>Grunderwerbsteuer – GrESt</i>). <input type="checkbox"/> inheritance and gift tax (<i>Erbschaft-/Schenkungssteuer – ErbSt/SchSt</i>). | <ul style="list-style-type: none"> <input type="checkbox"/> the preliminary-VAT-return procedure (<i>Umsatzsteuer-[USt-]Vorabmeldungsverfahren</i>). <input type="checkbox"/> the wage-tax reduction procedure (<i>Lohnsteuerermäßigungsverfahren</i>). <input type="checkbox"/> investment subsidy (<i>Investitionszulage</i>). <input type="checkbox"/> the assessment procedure (<i>Festsetzungsverfahren</i>). <input type="checkbox"/> the collection procedure (<i>Erhebungsverfahren</i>) (including enforcement proceedings [<i>Vollstreckungsverfahren</i>]). <input type="checkbox"/> representation in out-of-court legal redress proceedings. <input type="checkbox"/> representation in tax-court proceedings. <input type="checkbox"/> representation in proceedings relating to criminal law and administrative fines (tax). |
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Power of attorney to take receipt⁷:

- ☐ The power of attorney also extends to taking receipt of tax-assessment notices and other administrative acts.
- ☐ The power of attorney also extends to taking receipt of enforcement notifications (*Vollstreckungsankündigungen*) and reminders (*Mahnungen*).

As a rule, the power of attorney applies for an indefinite term

but

- ☐ not in relation to assessment periods and/or assessment reference date(s) prior to _____.
- ☐ only in relation to the assessment period(s) and/or assessment reference date(s) _____.

The power of attorney applies unless and until the participants in the proceedings have been notified as to its revocation⁹.

Any previous powers of attorney granted cease to exist hereby.¹⁰

or

☐ Only previous powers of attorney granted to the above authorized representative hereby cease to exist.

Power of attorney to retrieve tax data stored with the tax authorities¹¹:

Within the scope of the authorization granted in lines 7 to 15 and 21 to 28, the power of attorney also extends to the electronic retrieval regarding tax data stored with the tax authorities with respect to or for the Grantor to the extent that the tax authorities have provided facilities in this regard.

☐ This authority to retrieve is not granted.

To the extent that, in the case of a **limitation of the power of attorney in terms of subject matter or time**¹², for technical reasons the authority to retrieve is not capable of being limited, a retrieval of data is excluded (to the extent that the authority to retrieve is not extended below).

☐ Irrespective of the limitation of the power of attorney, the authorized representative is granted unlimited authority to retrieve.

I agree to all data contained in this power of attorney being electronically stored in a power-of-attorney database and transmitted to the tax authorities.

Place,

Date

Grantor's signature¹³

Grantor

ID no.

Authorized representative (name/firm)

**Supplementary sheet
to the power of attorney regarding representation in tax matters**

The Grantor is aware that, in relation to the tax authorities, the power of attorney granted by the Grantor to the authorized representative based on the officially-prescribed sample power of attorney takes effect only with the scope which is notified to the tax authorities by the authorized representative.

The power of attorney granted based on the officially-prescribed sample power of attorney is hereby notified to the tax authorities by the authorized representative with regard to the above Grantor's tax ref. nos. set out below, and it is only to that extent that the power of attorney takes effect vis-à-vis the tax authorities. To the extent that, using the power of attorney granted based on the officially-prescribed sample power of attorney, it is intended to revoke any previous powers of attorney, the revocation applies only to the tax ref. nos. set out below.

Should tax records exist in relation to the above Grantor under additional tax ref. nos. which, however, are not listed here, then the power of attorney granted based on the officially-prescribed sample power of attorney does not take effect in relation to those records for the above authorized representative vis-à-vis the tax authorities.

The supplementary sheet must be signed by the Grantor upon the initial granting of the power of attorney.

In the case of later modifications and/or amendments which solely relate to the extent of the tax ref. nos. but not to the content of the power of attorney granted based on the officially-prescribed sample power of attorney, it is not necessary to sign a new supplementary sheet provided that the authorized representative documents, in a suitable way, the agreement that was reached – possibly implicitly – with the Grantor regarding the extent of the tax ref. nos. The modification or amendment must be transmitted to the tax authorities by way of a corresponding data set.

Tax office

Tax ref. no.

Land (federal state within Germany)

Place

Date

Grantor's signature