

1 _____
2 Grantor of the power of attorney¹ (hereinafter the “Grantor”)

3 _____
4 ID no.^{2, 3}

5 _____
6 Date of birth

7 **Power of attorney⁴**
8 **regarding representation in tax matters**

9 _____
10 Authorized representative⁵ (name/firm)

11 – represented in the context of these proceedings by the persons so authorized under civil law and under the German
Act Regulating the Profession of Tax Advisors (*Steuerberatungsgesetz – StBerG*) (hereinafter “StBerG”) –

12/13 is hereby authorized to represent the Grantor in all tax and other matters within the meaning of sect. 1 StBerG.⁶

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

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

- | | |
|---|--|
| <input type="checkbox"/> income tax (<i>Einkommensteuer – ESt</i>) | <input type="checkbox"/> the preliminary-VAT-return procedure
(<i>Umsatzsteuer-[USt-]Vor anmeldungsverfahren</i>) |
| <input type="checkbox"/> VAT / turnover tax / sales tax (<i>Umsatzsteuer – USt</i>)
(hereinafter “VAT”) | <input type="checkbox"/> the wage-tax reduction procedure (<i>Lohnsteuer-
ermäßignungsverfahren</i>) |
| <input type="checkbox"/> trade tax (<i>Gewerbesteuer – GewSt</i>) | <input type="checkbox"/> investment subsidy (<i>Investitionszulage</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>Abgaben-
ordnung – AO</i>) (hereinafter “AO”) | <input type="checkbox"/> the assessment procedure (<i>Festsetzungsverfahren</i>) |
| <input type="checkbox"/> corporate income tax (<i>Körperschaftsteuer – KSt</i>) | <input type="checkbox"/> the collection procedure (<i>Erhebungsverfahren</i>)
(including enforcement proceedings
[<i>Vollstreckungsverfahren</i>]) |
| <input type="checkbox"/> wage tax (<i>Lohnsteuer – LSt</i>) | <input type="checkbox"/> representation in out-of-court legal redress
proceedings |
| <input type="checkbox"/> land tax (<i>Grundsteuer – GrSt</i>) | <input type="checkbox"/> representation in tax-court proceedings |
| <input type="checkbox"/> real estate transfer tax (<i>Grunderwerbsteuer – GrESt</i>) | <input type="checkbox"/> representation in proceedings relating to criminal
law and administrative fines (tax) |
| <input type="checkbox"/> inheritance and gift tax (<i>Erbschaft-/Schenkungsteuer
– ErbSt/SchSt</i>) | |

16 **Power of attorney to receive notification⁷:**

17/18 The power of attorney also extends to taking receipt of tax-assessment notices and other administrative acts.⁸

19 The power of attorney also extends to taking receipt of reminders (*Mahnungen*) and enforcement notifications
20 (*Vollstreckungsankündigungen*).

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

22 *but*

23 not in relation to assessment periods and/or assessment reference date(s) prior to _____ .

24 only in relation to the assessment period(s) and/or assessment reference date(s) _____ .⁹

25 The power of attorney applies unless and until the participants in the proceedings have been notified as to its revocation.¹⁰

26 Any previous powers of attorney granted cease to exist hereby.¹¹

27 *or*

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

29 **Power of attorney to retrieve tax data stored with the tax authorities¹²:**

30 Within the scope of the authorization granted in lines 7 to 15 and 21 to 28, the power of attorney also extends to the
31 electronic retrieval regarding tax data stored with the tax authorities with respect to or for the Grantor to the extent that
32/33 the tax authorities have provided facilities in this regard.

34 This authority to retrieve is not granted.

35 To the extent that, in the case of a **limitation of the power of attorney in terms of subject matter or time**¹³, for technical
36 reasons the authority to retrieve is not capable of being limited, a retrieval of data is excluded (to the extent that
37 the authority to retrieve is not extended below).

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

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

42 _____, _____
43 Place, Date Grantor's signature¹⁴

1 In the case of spouses or companions (*Lebenspartner*), respectively, two separate powers of attorney must be granted; this also applies in the case of a joint tax assessment (*Zusammenveranlagung*).

2 In the case of bodies corporate (*Körperschaften*), "pools of assets" (*Vermögensmassen*) and partnerships / associations of persons (*Personengesellschaften/-gemeinschaften*), until what is known as a "business ID no." ("*Wirtschafts-IdNr.*" or "*W-IdNr.*") has been assigned, the currently valid tax reference numbers ("tax ref. nos.") must be specified in the supplementary sheet to the power of attorney and in the data set to be transmitted to the tax authorities (cf. footnote 3). In that case, it is not necessary to quote a tax ref. no. here within the power of attorney itself (except in cases where it is intended to submit the power of attorney to the tax authority as a hardcopy).

3 The tax ref. nos. of the Grantor must be recorded in the supplementary sheet to the power of attorney and in the power-of-attorney database. It is not necessary to quote a tax ref. no. here within the power of attorney itself (except in cases where it is intended to submit the power of attorney to the tax authority as a hardcopy).

4 This power of attorney governs the external relationship vis-à-vis the tax authority and applies in the context of the engagement between the authorized representative and the client unless otherwise provided for.

5 Individual or company who/which, under sect. 3 German Act Regulating the Profession of Tax Advisors (*Steuerberatungsgesetz – StBerG*), is authorized to provide assistance in tax matters.

6 The power of attorney extends, in particular, to the authorization

- to make and receive declarations of any kind;
- to submit applications in main, ancillary and follow-up procedures;
- to file and to withdraw out-of-court legal remedies of any kind as well as to waive legal remedies;
- to conduct out-of-court negotiations of any kind.

As a rule, an authorization to take receipt of tax notices and other administrative acts in the context of the tax debtor-creditor relationship only exists to the extent that such authorization has been expressly granted by the Grantor (reference is made to sect. 122(1) sent. 4 German General Tax Code [*Abgabenordnung – AO*]; cf. lines 16 to 20).

7 Any limitations of the power of attorney in terms of subject matter and/or time in lines 15 and 21 to 28 also apply in the context of a power of attorney to take receipt.

8 If the power of attorney regarding representation in tax matters applies to the (operating) taxes owed by the partnership / association of persons and if the determination procedure is not deselected in line 15, then – in the event that line 17 was checked – the power of attorney doubles as power of attorney to receive notification in relation to the (operating) taxes as per sect. 122 AO owed by the partnership / association of persons and as power of attorney to take receipt in the context of the determination procedure as per sect. 183 AO.

9 To the extent that, in relation to a future assessment period / reference date, it is intended to take advantage of the extension of the filing deadlines as per sect. 149(3) AO, this will only be possible if, once again, a person authorized to provide assistance in tax matters (sects. 3 and 4 StBerG) is instructed to prepare the tax return (and possibly granted power of attorney).

10 A revocation of the power of attorney granted will take effect vis-à-vis the tax authority only when it is received by the tax authority (cf. sect. 80(1) sent. 3 AO).

11 This also applies to powers of attorney which have not been transmitted electronically based on the official form, based on the official data set and via the official interfaces. Previously granted powers of attorney to receive notification as per sect. 122 AO and powers of attorney to take receipt as per sect. 183 AO cease to exist in any event once notification of a new power of attorney to receive notification or to take receipt has been received. Separate notification of the fact that a power of attorney to retrieve tax data has ceased to exist must be provided to the tax authorities where that power of attorney was not transmitted to the automation-based authorization management of the tax authorities via a power-of-attorney database maintained by a chamber [*Kammer*; this refers to the professional organization of tax advisors, auditors or attorneys, respectively].

12 With respect to limitations that are due to technical reasons, in relation to the authority to retrieve in the context of limitations of the power of attorney in terms of subject matter and/or time, reference is made to lines 35 to 39.

13 Any exclusion of the authorization in line 15 regarding representation

- in out-of-court legal redress proceedings,
- in tax-court proceedings and
- in proceedings relating to criminal law and administrative fines in tax matters

is irrelevant for purposes of the scope of the authorized representative's authority to retrieve data. In this case, there is no need for any entries in lines 35 to 39.

14 In the case of bodies corporate, pools of assets and partnerships / associations of persons, the power of attorney must be signed by the statutory representative. Unless the determination procedure was deselected in line 15, the following applies: in the case of partnerships and associations of persons within the meaning of sect. 180(1) sent. 1 no. 2 lit. a AO, the power of attorney must be granted to the same authorized representative and be signed simultaneously as follows: for the determination procedure, by the persons authorized to represent those participating in the determination procedure; and for the assessment of the (operating) taxes owed by the partnership / association of persons, by the persons authorized to represent the partnership / association of persons.

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