

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

3 _____
4 in the case of individuals: date of birth

5 _____
6 ID no. / business ID no.²

7 **Power of attorney³**
8 **regarding representation in tax matters**

9 _____
10 Authorized representative⁴ (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.⁵

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-]Voranmeldungsverfahren</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-
ermäßigungsverfahren</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>) | |
| <input type="checkbox"/> minimum tax | |

16 **Power of attorney to receive notification⁶:**

17/18 The power of attorney also extends to taking receipt of tax-assessment notices and other administrative acts.⁷

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) _____ .⁸

25 The power of attorney applies unless and until the participants in the proceedings have been notified as to its revocation.⁹

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

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 authorities¹¹:**

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.