

Power of Attorney⁴ - in accordance with the official sample document -

Principal:¹

Tax Id.No.:^{2,3}

Authorized Representative:⁵

- represented in these proceedings by accredited professionals pursuant to the German Civil Law Code -

is hereby authorized to represent the principal in all tax matters, as well in all other matters according to Section 1 of the German Tax Consultancy Act (§ 1 StBerG).⁶ The authorized representative is authorized to transfer this Power of Attorney and to revoke any Substitute Power of Attorney.

This Power of Attorney is not applicable for the following:*

- | | | | |
|--|--|---|--|
| <input type="checkbox"/> Income Tax. | <input type="checkbox"/> Wage Tax. | <input type="checkbox"/> Wage Tax reduction proceedings. | <input type="checkbox"/> Representation during out-of-court redress procedures (appeals). |
| <input type="checkbox"/> VAT (Value Added Tax). | <input type="checkbox"/> Property Tax. | <input type="checkbox"/> Investment subsidies. | <input type="checkbox"/> Representation during litigation at a German fiscal court. |
| <input type="checkbox"/> Trade Tax. | <input type="checkbox"/> Real Estate Transfer Tax. | <input type="checkbox"/> Assessment procedures. | <input type="checkbox"/> Representation during criminal and administrative fine proceedings (tax related). |
| <input type="checkbox"/> Determination of Income according to section 180 (1) no. 2 and (2) of the German General Fiscal Code (§ 180 Abs. 1 Nr. 2, Abs. 2 AO). | <input type="checkbox"/> Inheritance / Gift Tax. | <input type="checkbox"/> Tax recovery procedures (including the enforcement proceedings). | |
| <input type="checkbox"/> CIT (Corporate Income Tax). | <input type="checkbox"/> VAT returns. | | |

Disclosure of Power of Attorney^{7*}

This Power of Attorney covers receiving tax assessment notices and other administrative measures.

This Power of Attorney covers receiving enforcement notices and warnings.

In principle, this Power of Attorney is valid for an indefinite period of time. However,*

it does not apply to tax assessment periods or to tax assessment reporting dates before _____.

it only applies to the following tax assessment period(s) or tax assessment reporting date(s): _____.⁸

This Power of Attorney remains valid until the parties concerned are notified of its termination.⁹

This Power of Attorney cancels and replaces any previously granted Power of Attorney¹⁰ (or) *

this Power of Attorney only cancels and replaces any Powers of Attorney previously granted to the above-named Authorized Representative.

Power of Attorney regarding retrieval of tax data held by the tax authorities.¹¹

This Power of Attorney covers in the scope of its authorization, pursuant to lines XXX to XXX and lines XXX to XXX, the electronic retrieval of tax data which is stored by the tax authorities and concerns the Principal, insofar as it is enabled by the tax authorities. Authorization to retrieve tax data is not granted.

In the case of a material or temporal limitation to the Power of Attorney, the right of the Authorized Representative to retrieve tax data can not for technical reasons be restricted. Any limitation shall preclude data retrieval (except where authorization is otherwise covered).

Irrespective of the limitations of the Power of Attorney, the unrestricted right to retrieve tax data is granted to the above-named Authorized Representative.

I agree that all data included in this Power of Attorney may be recorded electronically in a Power of Attorney database and transferred to the tax authorities.

City, Date x _____
Signature Principal

Appendix to Power of Attorney concerning representation in tax matters

The Principal is aware that with regard to the tax authorities, the Power of Attorney, which is granted to the Authorized Person in accordance with the official sample document, is only effective to the extent that it is represented by the Authorized Representative to the tax authorities.

The Power of Attorney, which is set forth in accordance with the official sample document, shall be represented to the tax authorities for the tax numbers of the above-named Principal by the above-named Authorized Representative, and shall be effective only with regard to the tax authorities. If with this Power of Attorney, which is granted in accordance with the official sample document, any previously granted Powers of Attorney are to be canceled, the cancellation only applies to the tax numbers below.

Should the above-named Principal be furnished with any other tax numbers which are not stipulated here, this Power of Attorney, which is granted in accordance with the official sample document, has no effect in respect of those non-stipulated tax numbers for the above-named Authorized Person concerning the tax authorities.

An Appendix shall be signed by the Principal in the first instance of granting the Power of Attorney. In case of amendments and modifications which solely effect on the range of tax numbers and thereby have no effect on the content of the Power of Attorney, granted in accordance with the official sample document, a new appendix does not need to be signed as long as the above-named Authorized Person documents the agreement with the above-named Principal - implicitly, where applicable - in an appropriate manner. The amendment or modification shall be submitted to the Tax Authorities in a data file.

| | | |
|------------|--|---------------------|
| Tax Office | Tax Numbers | State |
| -all- | -all- | -all- |
| _____ | x | _____ |
| City, Date | | Signature Principal |

* Where applicable, please mark with a cross any limitations to the Power of Attorney which you desire. We have already discussed the question of disclosure of Power of Attorney with you; where boxes are checked, you instruct us to monitor deadlines of tax administration and to review them.

Footnotes to the Power of Attorney

¹ Two Powers of Attorney are required in the case of spouses or civil partners.

² In the case of corporations, legal estates, partnerships and associations, the currently valid tax number must be entered in the Appendix to the Power of Attorney until a tax identification number is allocated. This tax number shall be stated in the data file which is submitted to the tax authorities (cf. footnote 3). Where this is the case, in the Power of Attorney itself the declaration of a tax number can be dispensed with at this time (exception: the Power of Attorney shall be submitted to the Tax Office in paper form).

³ The tax numbers of the Principal shall be registered in the Appendix to the Power of Attorney and in the Power of Attorney database. In the Power of Attorney itself, the declaration of a tax number can be dispensed with at this time (exception: the Power of Attorney shall be filed with the Tax Office in paper form).

⁴ Power of Attorney regulates the external relationship with the Tax Office and applies to the contractual basis between the Authorized Representative and the client, unless otherwise stipulated.

⁵ A person or company that is entitled to provide unrestricted assistance in tax matters, pursuant to section 3 of the German Tax Consultancy Act (§ 3 StBerG).

⁶ Power of Attorney includes in particular the entitlement:

- to file and to receive declarations of any kind,
- to file applications relating to main, collateral and ancillary proceedings,
- to file and retract out-of-court applications for redress of any kind as well as to waive legal remedies in favor of out-of-court settlements
- to engage in out-of-court negotiations of any kind.

The right to receive tax assessment notices and other forms of tax administration regarding tax liabilities is generally only granted insofar as the Principal has given express authorization (see sec. 122 (1) sentence 3 of the German General Fiscal Code - § 122 Abs. 1 Satz 3 AO)

⁷ Material or temporal limitations to the Power of Attorney in lines 7 und 12 to 17 also apply to the disclosure of Power of Attorney.

⁸ It is only possible to profit from a general extension of the deadline for a future assessment period / reporting date if the person authorized to assist in tax matters (sections 3 and 4 of the German Tax Consultancy Act – §§ 3, 4 StBerG) is once more instructed to do so (and where necessary, furnished with Power of Attorney).

⁹ A withdrawal of Power of Attorney is only effective at the Tax Office after it has been received (cf. sec. 80 (1) sentence 4 of the German General Fiscal Code – § 80 Abs. 1 Satz 4 AO).

¹⁰ The termination of Powers of Attorney, which have not been electronically transferred using official forms, officially prescribed data records or via official channels, shall be reported separately. Exempt are any previous disclosures of Power of Attorney, which terminate in every case of a new disclosure of Power of Attorney.

¹¹ Due to technical limitations regarding retrieval authorization in cases of material and / or temporal limitations of the Power of Attorney – see lines 22 to 26.

¹² An exclusion to Power of Attorney in line 7 for representation during proceedings of fiscal jurisdiction and during tax related criminal and administrative fine proceedings is not relevant for the scope of data retrieval of the Authorized Representative. In this case, entries in lines 22 to 26 are not required.

¹³ The Power of Attorney shall be signed by the legal representative or executive staff of corporations, legal estates, partnerships and associations