

To the tax office

Receipt stamp or date

1

2 tax number

### Questionnaire for tax collection

3

Taking up a commercial, self-employed (freelance) or agricultural and forestry activity. Participation in a partnership / community

4th

- Please only answer the questions on Section 1, Section 2 - only paragraph 2.6, Section 3 and Section 8 -

#### 1. General information

##### 1.1 Taxpayer / Participant

5

Surname

First name

6th

Maiden name if applicable

7th

Regular occupation

Date of birth

8th

Street

9

House number

House number addition

Address completion

10

Post Code

place of residence

11

Post Code

Place (P.O. Box)

Post office box

12

identification number

Identification Number

**Religion key:**  
Evangelical = EV  
Roman Catholic = RK religion  
not subject to church tax = VD  
for more see fill-in aid

Status of marriage / registered civil partnership ( Date = DD.MM.YYYY)

13th

Married / Registered since

Widowed since

Divorced / annulled since

Living separately since then

##### 1.2 Spouse / registered life partner

14th

Surname

First name

15th

Maiden name if applicable

16

Regular occupation

Date of birth

17th

If different from lines 8 and 10: Street

18th

House number

House number addition

Address completion

19th

Post Code

place of residence

20

identification number

Identification Number

**Religion key:**  
Evangelical = EV  
Roman Catholic = RK  
not subject to church tax = VD religion

##### 1.3 Communication links

21st

Phone:

International dialling code

National code

Phone number

22nd

International dialling code

National code

Phone number

23

e-mail

24

Internet address

##### 1.4 Type of activity (exact description of the branch of industry)

25th

26th

tax number

**1.5 Bank account (s)** for tax refunds / **SEPA direct debit** All tax refunds should be sent to the following bank

account:

IBAN (domestic bank)

27 DE

IBAN (foreign financial institution)

28

BIC for line 28

29

**Account holder**

possibly different account holder (s)

30th

according to line 5

according to line 14 or:

**Personal tax refunds**

(e.g. income tax) should be sent to the following bank account:

IBAN (domestic bank)

31 DE

IBAN (foreign financial institution)

32

BIC for line 32

33

**Account holder**

possibly different account holder (s)

34

according to line 5

according to line 14 or:

**Business tax refunds**

(e.g. sales tax, wage tax) should be sent to the following bank account:

IBAN (domestic bank)

35 DE

IBAN (foreign financial institution)

36

BIC for line 26

37

**Account holder**

possibly different account holder (s)

38

according to line 5

according to line 14 or:

Would you like to **SEPA direct debit**, the easiest payment method for both parties?

39

Yes. The completed SEPA direct debit mandate is attached.

**1.6 Tax advice**

No

Yes

company

41

or

Surname

First name

42

Street

43

House number

House number addition

Address completion

44

Post Code

place

45

Post Code

Place (P.O. Box)

Post office box

46

**Communication links**

Phone:

International dialling code

National code

Phone number

47

e-mail

48



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tax number

1.7 Authorized recipient for all types of taxes

49 The tax advice given under point 1.6 is authorized to receive the goods.

or

company

or

Surname

First name

Street

House number

House number addition

Address completion

Post Code

place

Post Code

Place (P.O. Box)

Post office box

Communication links

Phone:

International dialling code

National code

Phone number

e-mail

The separate Power of attorney is attached. The display of the Power of attorney follows via the power of

attorney database (K-VDB).

1.8 Previous personal circumstances

Moved in on (DD.MM.

YYYY)

If you moved in within the last 12 months:

Street

House number

House number addition

Address completion

Post Code

place of residence

Post Code

Place (P.O. Box)

Post office box

Have you (or, if applicable, your spouse / registered partner) been recorded for income tax purposes in the past three years?

No

Yes

Tax office

tax number

2. Information on commercial, self-employed (freelance) or agricultural and forestry activity

2.1 Company address

designation

Street

House number

House number addition

Address completion

Post Code

place

Post Code

Place (P.O. Box)

Post office box

possibly different place of management

Street

House number

House number addition

Address completion

Post Code

place

Communication links

Phone:

International dialling code

National code

Phone number

e-mail

Internet address

tax number [redacted]

78 **2.2 Start of activity** ( including preparatory activities) [redacted] (DD.MM.YYYY)

**2.3 Business premises**

79 Are there operating facilities in several municipalities?  No

80 serial no. **001**  
Yes

designation [redacted]

Address, street [redacted]

House number [redacted] House number addition [redacted] Address completion [redacted]

Post Code [redacted] place [redacted]

Phone: International dialling code [redacted] National code [redacted] Phone number [redacted]

85 serial no. **002**

designation [redacted]

Address, street [redacted]

House number [redacted] House number addition [redacted] Address completion [redacted]

Post Code [redacted] place [redacted]

Phone: International dialling code [redacted] National code [redacted] Phone number [redacted]

90 With more than two locations:  A separate list is attached.

**2.4 Entry in the commercial register**

91  Yes since [redacted]  No  Registration is intended. Application filed with the  
92  commercial register on [redacted] (DD.MM.YYYY)  
93 at the local court [redacted] (DD.MM.YYYY)

94 place [redacted]

95 Registration number [redacted]

**2.5 Form of incorporation** ( If necessary, please enclose the relevant contracts!) (Date = DD.MM.YYYY)

96  Start-up on [redacted]  Relocation to [redacted]

97  Takeover (e.g. purchase, lease, inheritance, gift) on [redacted]  Merger to new foundation or other DDMMYYYY  
 Foundation process for [redacted]

98 Previous company: Company [redacted]

99 or

Surname [redacted] First name [redacted]

100 Street [redacted]

101 House number [redacted] House number addition [redacted] Address completion [redacted]

102 Post Code [redacted] place [redacted]

103 Tax office [redacted] tax number [redacted]

104 VAT identification number, if applicable [redacted]



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tax number

### 2.6 Previous operating conditions

Has a trade, a self-employed (freelance) or an agricultural or forestry activity been carried out in the last five years or have you held a share in a partnership or at least 1% in a corporation?

105  No  Yes

Type of activity / participation

place

Duration from

to

(DD.MM.YYYY)

Tax office

tax number

VAT identification number, if applicable

### 3. Information on determining the advance payments (income tax, trade tax)

#### 3.1 Expected income out

in the year of the company opening

Taxpayer EUR

Spouse / life partner EUR

in the following year

Taxpayer EUR

Spouse / life partner EUR

110 Agriculture and Forestry

111 Commercial enterprise

112 Freelancer

113 Salary work

114 Capital assets

115 Rental and Lease

116 Other income (e.g. pensions)

#### 3.2 Expected height the

117 special editions

118 Tax Deductions

### 4. Information on determining the profit

119 Type of profit determination

Income surplus calculation

120  Asset comparison (balance sheet)

*Note: The opening balance sheet is in accordance with Section 5b (1) sentence 5 EStG to be transmitted by remote data transmission according to the officially prescribed data record.*

121  Determination of profits according to average rates (only for agriculture and forestry) Other (e.g. § 5a EStG)

122

Is there a financial year that deviates from the calendar year?

123  No  Yes, Beginning (DD.MM.YYYY)

### 5. Certificate of exemption according to § 48b Income Tax Act (EStG)

The leaflet on tax deduction for construction work is available for download on the Internet at [www.bzst.de](http://www.bzst.de). You can also get it from your tax office.

124  I apply for a certificate for exemption from tax deduction for construction work in accordance with Section 48b of the Income Tax Act.

### 6. Information on registration and payment of wage tax

125 number of employees (including temporary workers)

All in all

a) of which family relatives

b) of which slightly Employees

126 Start of wage payments

(DD.MM.YYYY)

Registration period

127 (estimated income tax in the calendar year)

per month (more than 5,000 EUR)

quarterly (more than 1,080 EUR)

yearly (not more than 1,080 EUR)

tax number

The wage components relevant for the wage calculation are summarized in the company / part of the company:

designation

128

Street

129

House number

House number addition

Address completion

130

Post Code

place

131

**7. Information on registration and payment of sales tax**

**7.1 Total sales**  
(estimated)

in the year of the company opening  
EUR

in the following year  
EUR

132

**7.2 Sale of business as a whole (Section 1 (1a) of the Value Added Tax Act (UStG))**

A company or a company managed separately in the structure of a company was acquired:

133

No

Yes

(see entries for paragraph 2.5 takeover)

**7.3 Small business regulation**

134

The total sales projected for the calendar year will probably not exceed the limit of EUR 17,500. The small business regulation (§ 19 Abs. 1 UStG) is used.

No sales tax is shown separately in invoices and no input tax deduction can be claimed.

*Note: No information is required under Item 7.8; Advance VAT returns are generally not to be submitted.*

135

The total sales projected for the calendar year will probably not exceed the limit of EUR 17,500. There is no application of the small business regulation.

Taxation is based on the general provisions of the Value Added Tax Act for at least five calendar years (§ 19 Paragraph 2 UStG); VAT advance returns are to be submitted monthly in electronic form, authenticated.

**7.4 Tax group (Section 2 (2) No. 2 UStG)**

136

I am the controlling company of the following controlled company:

company

137

Street

138

House number

House number addition

Address completion

139

Post Code

place

140

Post Code

Place (P.O. Box)

Post office box

141

legal form

142

Participation ratio (fraction)

143

Tax office

tax number

144

VAT identification number, if applicable

145

*Note: Please inform us about further organizational connections in an attachment (informally).*

**7.5 Tax exemption**

Total or partial tax-free sales in accordance with § 4 UStG are carried out:

146

No

Yes

Type of turnover / activity

(Section 4 No. )

UStG)

**7.6 Tax rate**

Sales are carried out that are wholly or partially subject to the reduced tax rate in accordance with § 12 Paragraph 2 UStG:

147

No

Yes

Type of turnover / activity

(Section 12 (2) No. )

UStG)

**7.7 Average rate taxation**

Total or partial sales are carried out that are subject to average rate taxation in accordance with § 24 UStG:

148

No

Yes

Type of turnover / activity

(Section 24 Paragraph 1 No. )

UStG)



tax number

### 7.8 Target / actual taxation of fees

149 I calculate sales tax according to 150

agreed fees ( **Debit taxation**).

collected fees. I hereby apply for the **Actual taxation**, because

151

the total turnover for the year of establishment projected over the calendar year will probably not exceed EUR 500,000.

152

I am exempt from the obligation to keep books and to make regular financial statements on the basis of annual inventories according to Section 148 of the Tax Code (AO).

153

I carry out sales for which I mean as a member of a liberal profession of Section 18 (1) No. 1 of the Income Tax Act, I am neither required to keep accounts nor voluntarily keep books.

### 7.9 VAT identification number

154  I need a sales tax identification number (USt-IdNr.) for participation in intra-community trade in goods and services.

*Note: If there is a tax group, the VAT ID no. the controlled company from the controlling company request.*

155  I have already the following VAT ID no. received: USt-IdNr.

Award date:

(DD.MM.YYYY)

### 7.10 Tax liability of the service recipient for construction and / or building cleaning services

157  An application is made for the issuance of proof of the tax liability of the recipient of the service for construction and / or building cleaning services (form USt 1 TG).

158  The scope of the executed **Construction work** i. According to § 13b Abs. 2 Nr. 4 UStG is probably more than 10% of the world turnover (sum of the domestic taxable and non-taxable turnover).

159  The scope of the executed **Building cleaning services** i. According to § 13b Abs. 2 Nr. 8 UStG is probably more than 10% of world sales (sum of domestic taxable and non-taxable sales).

*Note: The prerequisites for issuing the certificate are to be credibly attached in a suitable manner do.*

### 7.11 Special taxation procedure "Mini-one-stop-shop"

Only when performing telecommunication services, radio and television services or other electronically provided services by an entrepreneur based in another EU member state to a non-entrepreneur based in Germany:

160  I use the special taxation procedure ("mini-one-stop-shop"). I declare the corresponding sales through the competent authority in my country of residence.

## 8. Information on participation in a partnership / partnership

Name of the company / community

161

Street

162

House number

House number addition

Address completion

163

Post Code

place

164

Post Code

Place (P.O. Box)

Post office box

165

Tax office

tax number

166

(Please attach a copy of the articles of association!)

*Note: The data requested with this questionnaire are based on §§ 85, 88, 90, 93 and 97 AO raised.*

167

Place and date

Signature of the taxpayer and, if applicable, of the spouse or the registered civil partner or the representative (s) or authorized representative

tax number

[Redacted]

168 plants:

Declaration of participation for the SEPA direct debit procedure (Item 1.5)

169

Power of attorney to receive (Section 1.7)

170

List of business premises (Item 2.3)

171

Contracts for takeover or conversion (No. 2.5)

172

Other organizational connections (Item 7.4)

173

Articles of Association (Item 8)

174

[Redacted]

Tax office

[Redacted]



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