

TAX OFFICE LEONBERG

Zip code, city. Date 71229 Leonberg, 2nd of March 2020
Street, house number Schloßhof 3 Organizational unit,
phone SG 02/03, 07152 15-867

Tax number
70554/42775

Notification according to §
60a Abs. 1 AO over the
separate statement of the
adherence to the statutory
conditions after §§ 51, 59, 60
and 61 AO

T. u. H. Hoene Foundation
for the attention of Mr. Thomas Hoene
Riegeläckerstr. 44
71229 Leonberg

Notification

The Articles of Association of the D aforementioned corporation 181 Corporation

(Name of the corporation)

1 T. u. H. Hoene Foundation

in the version of 03.02.2020 fulfils the statutory requirements according to § 51, 59, 60 and 61 AO.

Notes to the statement

A recognition that the actual management (§ 63 AO) meets the requirements necessary for the recognition of the tax benefit is not connected with this statement.

This determination binds the tax office with regard to the taxation of the corporation and the taxpayers who make contributions to the corporation in the form of donations and membership fees (§ 60a para. 1 sentence 2 AO). The binding effect of this determination shall cease to apply from the point in time at which the legal provisions on which the determination is based are repealed or amended (§ 60a para. 3 AO). If a change occurs in the circumstances relevant to the determination, the determination is to be revoked with effect from the time of the change in the circumstances (§ 60a para. 4 AO).

Please note that the utilization of the tax benefits also depends on the 'actual management, which is subject to a review by the tax office - possibly in the course of an external audit. The actual management must be aimed at the exclusive and direct fulfilment of the tax-privileged purposes and must comply with the provisions of the articles of association.

This must be proven by proper records (in particular, statement of income and expenditure, activity report, balance sheet with evidence of the formation and development of reserves) (§ 63 AO). Tax concessions under the individual tax laws are decided upon in the course of the assessment procedure.

In any case, the corporation is liable to income tax to the extent that it maintains an economic business operation that is not a special-purpose operation. As far as corporate income tax liability exists, trade tax liability exists to the same extent. The granting of tax exemption from corporation tax and trade tax does not in principle affect the obligation to pay turnover tax.

If employees are employed, wage tax, solidarity surcharge and, if applicable, church tax must be withheld and paid to the tax office.

The right of appeal only refers to the above statement.

Note on tax concession

The corporation promotes the following charitable purposes:

Promotion of youth welfare and care for the elderly (§ 52 (2) sentence 1 no. 4 AO)

Promotion of education. Popular and vocational education and training, including student assistance (§ 52, paragraph 2, sentence 1, no. 7 AO).

Notes on the issuing of grant confirmations

Confirmation for donations

The corporation is entitled to issue donation receipts for donations which are given to it for use for these purposes, according to the officially prescribed form (§ 50 para. 1 EStDV).

The official models for issuing tax receipts for donations are available on the Internet at <https://www.formulare-bfinv.de> as fillable forms.

Confirmations of contributions for donations and, if applicable, membership fees within the meaning of § 50 (1) EStDV may only be issued if the date of this assessment notice is no more than three calendar years in the past and no exemption notice or exemption by means of an annex to the corporate income tax assessment notice has been issued to date. The deadline must be calculated to the day (§ 63 (5) AO).

Liability in the event of incorrect grant confirmations

Anyone who deliberately or through gross negligence issues an incorrect donation receipt or causes donations not to be used for the tax-privileged purposes stated in the donation receipt is liable for the loss of tax.

The lost income tax or corporation tax is assessed at 30%, the lost trade tax at a flat rate of 15% of the grant (§ 1 Ob Abs. 4 EStG, § 9 Abs. 3 KStG, § 9 Nr. 5 GewStG).

Notes on the deduction of capital gains tax

In the case of capital gains accruing up to 31 December 2021, the presentation of this assessment notice or the provision of an officially certified copy of this assessment notice is sufficient for the exemption from the capital gains tax deduction pursuant to § 44a (4), (7) and (1 O) sentence 1 no. 3 EStG. The same applies up to the above-mentioned point in time for the refund of capital gains tax pursuant to § 44b (6) EStG by the credit or financial services institution maintaining the custody account.

The presentation of this assessment notice is inadmissible if the income is generated in an economic business operation for which exemption from corporate income tax is excluded.

Information on legal remedies

An objection to this declaratory ruling is possible. However, an objection is excluded if this notice amends or replaces an administrative act against which an admissible objection or (after an admissible objection) an admissible action, appeal or complaint of non-admission is pending. In this case, the new administrative act becomes the subject of the appeal procedure.

The appeal must be submitted in writing to the above-mentioned tax office, sent to it electronically or declared there for recording.

The deadline for filing the objection is one month. It begins at the end of the day on which you have been notified of this decision. In the case of notification by simple letter or by registered letter by handover, notification shall be deemed to have been effected on the third day after posting, unless the notice is received at a later date. In the case of notification by registered letter with advice of delivery or by registered letter with advice of delivery or against acknowledgement of receipt, the day of notification shall be the day of service.

Privacy Notice:

For information on the processing of personal data in the tax administration and on your rights under the Basic Data Protection Regulation as well as on your contact persons in data protection matters, please refer to the general information letter from the tax administration. You can find this information letter at www.finanzamt.de (under the heading "Data Protection") or obtain it from your tax office.

