

Finanzamt Bad Homburg vor der Höhe  
Arbeitsgebiet K01  
*//Revenue Office Bad Homburg vor der Höhe  
Department K01//*  
Tax number 03 250 63919  
(Please specify in case of queries)

61348 Bad Homburg v.d.Höhe 25.06.2020  
Kaiser-Friedr. Promenade 8-10  
  
Phone 06172/107-0  
Fax 06172 107317  
Room no.: K 01

**Annex to the Assessment**  
for 2019 for  
Corporate Income Tax

Finanzamt, Pf.1445, 61284 Bad Homburg  
*//Revenue Office, P.O.B. 1445, 61284 Bad Homburg//*

To  
Sanftenberg & Kaul  
Tax consultant partnership  
Niedenau 68  
60325 Frankfurt

For  
Childaid Network  
Höhenblick 3, 61462 Königstein

## **Statement**

### **Scope of the tax relief**

The corporation is partially exempt from corporate income tax pursuant to § 5 (1) no. 9 KStG.

### **Notes on tax relief**

The corporation promotes exclusively and directly charitable non-profit purposes in the sense of §§ 51 et seq AO, including the following:

- Promotion of development cooperation (§ 52 (2) 2 sentence 1 no. 15 AO)
- Promotion of youth welfare (§ 52 (2) sentence 1 no. 4 AO)
- Promotion of old people's assistance (§ 52 (2) sentence 1 no. 4 AO)

### **Notes on the issuance of donation receipts**

For donations made to it for use in these purposes the corporation is entitled to issue donation receipts in the officially prescribed form (§ 50 (1) EStDV). The official templates for issuing tax receipts for donations are available as fillable forms on the internet at <https://www.formulare-bfinv.de>.

The corporation is entitled to issue donation receipts for membership fees in the officially prescribed form (§ 50 (1) EStDV).

Receipts for donations and, if applicable, membership fees may only be issued if the date of this statement of exemption does not date back more than five years. The deadline is to be calculated exactly to the day (§ 63 (5) 5 AO).

### **Liability for incorrect donation receipts and misused donation**

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 corporate income tax is assessed at 30%, the lost trade tax at a flat rate of 15% of the donation (§ 10b (4) EstG, § 9 (3) KStG, § 9 no. 5 GewStG).

### **Notes on the deduction of tax on investment income**

In the case of investment income accruing up to December 31, 2022, it is sufficient to submit this annex or an officially certified copy of this annex, in order to obtain a waiver of the deduction of tax on investment income pursuant to § 44a (4) and (7) sentence 1 no. 1 and (4b) sentence 1 no. 3 and (10) sentence 1 no. 3 EStG. The same applies up to the above-mentioned point in time for the refund of tax on investment income tax pursuant to § 44b (6) sentence 1 no. 3 EStG by the credit or financial services institution maintaining the custody account.

The submission of this annex to the tax assessment is inadmissible if the income is from business operations for which exemption from corporate income tax is excluded.

### **Notes**

Please note that the utilization of the tax exemptions, also in the future, depends on the actual conduct of business; this is subject to the verification by the revenue office - possibly in the course of an external audit. The actual conduct of business must be oriented towards the exclusive and immediate fulfillment of the tax-privileged purposes and must conform with the provisions of the by-laws or statutes of the corporation.

This must be proven, also in the future, by proper records (statement of income and expenditure, activity report, balance sheet with evidence of the formation and development of reserves) (§ 63 AO).

\*\*\*\*\* Continuation see page 2 \*\*\*\*\*

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Finanzkasse Bad Homburg vor der Höhe

*//Payment Office Bad Homburg vor der Höhe//*

Kaiser-Friedr.-Promenade 8-10, 61348 Bad Homburg v.d.H

Room no.: FK Phone: 06172/107-0

Bank accounts:

Ld Bk Hess-Thür Gz Ffm

IBAN DE67 5005 0000 0001 0001 24 BIC HELADEFXXX

BBk Branch Frankfurt Main

IBAN DE88 5000 0000 0050 0015 01 BIC MARKDEFF1500

Further information on the last page or on the internet at [www.finanzamt.hessen.de](http://www.finanzamt.hessen.de)

Form No. 000426 P 000007602

Rt. 16.06.2020 KSt 2019

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Further Information

Opening hours: Mon, Tue, Thu. 8.00-15.30, Wed. 14-18.00, Fri. 8-12.00

*//Seal of the revenue office//*



As a translator authorized for the English language by the President of the Regional Court of Munich I (Landgericht München I), I certify: The translation of the Annex to the Assessment for 2019 for Corporate Income Tax of Childaid Network, issued on 25 June 2020 by Finanzamt Bad Homburg and presented to me in its original is correct and complete.

Taufkirchen/Landkreis München, 03 December 2020

Hildegard *TR*

