



 (Name of the principal in block letters/ Address of the principal in block letters)

 (tax ID number)

 (date of birth)

Power of Attorney
With unlimited authority to take delivery

 Kruse Brickenstein & Partner Steuerberatungsgesellschaft mbB, Winterberg/ Olsberg

(Authorized representative)

Is/are authorized herewith to represent me/us in all tax and other matters within the meaning of art. 1 StBerG – German tax consultancy act.

The power of attorney authorizes to make and to take any sort of statements, especially in front of tax and administrative authorities as well as social security authorities. It entitles to perform any sort of procedural acts in legal disputes in front of finance courts (art. 62 FGO – tax court code), administrative courts (art. 67 VwGO – administrative court code) and social courts as well as higher social courts (art. 73 SGG – social court code).

The authorized representative is entitled to give sub-authorization to another person and to revoke such sub authorization.

This power of attorney **excludes**:

- | | |
|--|---|
| <input type="checkbox"/> Income tax. | <input type="checkbox"/> Investment subsidy. |
| <input type="checkbox"/> VAT. | <input type="checkbox"/> Assessment of tax. |
| <input type="checkbox"/> Sales tax. | <input type="checkbox"/> Collection of taxes (including levy upon property, execution). |
| <input type="checkbox"/> tax proceedings regarding entities (§ 180 Abs. 1 Nr. 2, Abs. 2 (German) Fiscal Code). | <input type="checkbox"/> Access to tax related data saved by the tax authority |
| <input type="checkbox"/> Corporate tax. | <input type="checkbox"/> Representation in extrajudicial/ out-of-court proceedings. |
| <input type="checkbox"/> Payroll tax. | <input type="checkbox"/> Representation in front of finance courts. |
| <input type="checkbox"/> Real estate tax. | <input type="checkbox"/> Representation in tax offence proceedings. |
| <input type="checkbox"/> Real estate transfer tax. | |
| <input type="checkbox"/> Inheritance tax. | |
| <input type="checkbox"/> Advance turnover tax return. | |
| <input type="checkbox"/> Payroll tax return. | |

Authority to take delivery:

- to receive tax assessment notices and reminders.
 – to receive tax collection notices, reminders and pre-collection letters.

The power of attorney generally applies for an unlimited period,
but

- year/period of assessment/taxation before _____.
 only for year/period of assessment/taxation _____.⁷

The power of attorney is valid until revoked⁸.
 Prior powers of attorney are hereby terminated.⁹

- or*
 only as far as this power of attorney reaches.

I agree that this power of attorney and its data is electronically stored and submitted to the tax authority.

 Place, date

 Signature of the principal