

© Bestätigung der ausländischen Steuerbehörde

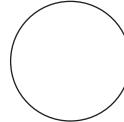
Name und Anschrift der ausländischen Steuerbehörde

Es wird hiermit bestätigt,

1. dass die auf der Seite 1 genannte steuerpflichtige Person ihren Wohnsitz in unserem Staat hat;
2. dass nichts bekannt ist, was zu den in diesem Antrag gemachten Angaben über die persönlichen Verhältnisse und über die Einkommensverhältnisse in Widerspruch steht.

Ort

Datum



Dienststempel und Unterschrift

- Nur vom Finanzamt auszufüllen - Verfügung

1. Die Summe der Einkünfte des Arbeitnehmers unterliegt mindestens zu 90 % der deutschen Einkommensteuer **oder** die nicht der deutschen Einkommensteuer unterliegenden Einkünfte übersteigen nicht den Grundfreibetrag; Bescheinigung nach § 1 Abs. 3 EStG ist zu erteilen.

a) - Maßgebliche Steuerklasse <input type="checkbox"/> I <input type="checkbox"/> VI		Gültig vom - bis
- Zahl der Kinderfreibeträge		Gültig vom - bis
- Steuerklasse/Zahl der Kinderfreibeträge ist zu ändern in	EUR	
b) Freibetrag/Hinzurechnungsbetrag insgesamt (lt. Antrag auf Lohnsteuer-Ermäßigung)		
bisher berücksichtigt		Gültig vom - bis
verbleibender Betrag		
	Monatsbetrag	
	Wochenbetrag	
	Tagesbetrag	
c) Vormerken für ESt-Veranlagung		

2. Die Summe der Einkünfte des Arbeitnehmers unterliegt **nicht** mindestens zu 90 % der deutschen Einkommensteuer **und** die nicht der deutschen Einkommensteuer unterliegenden Einkünfte übersteigen den Grundfreibetrag; Bescheinigung für beschränkt einkommensteuerpflichtige Arbeitnehmer nach § 1 Abs. 4 EStG ist zu erteilen (nur in Freibetragsfällen).

a) Maßgebliche Steuerklasse <input type="checkbox"/> I <input type="checkbox"/> VI		Gültig vom - bis
b) Freibeträge:	EUR	
Werbungskosten		
Sonderausgaben - § 10b EStG		
- §§ 10e, 10i EStG		
Freibetrag insgesamt		
bisher berücksichtigt		Gültig vom - bis
verbleibender Freibetrag		
	Monatsbetrag	
	Wochenbetrag	
	Tagesbetrag	

3. Bescheinigung an Antragsteller/Bevollmächtigter versandt am

4. Z. d. A.

(Sachgebietsleiter)

(Datum)

(Sachbearbeiter)

© Confirmation by foreign tax authority

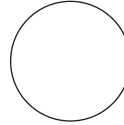
Name and address of foreign tax authority

We hereby confirm that,

1. The taxpayer named on page 1 is resident in our country;
2. No facts are known that contradict the information provided in this application regarding his or her personal circumstances and income

Place

Date



Official stamp and signature

Application to be treated as an employee subject to unlimited tax liability under section 1 subsection (3) of the Income Tax Act (*Einkommensteuergesetz*) for 20__ (Annex: Non-EU/EEA cross-border workers)

Please note:

Employees who are **not** citizens of an EU/EEA member state and who have neither their place of residence nor habitual abode in the Federal Republic of Germany will, upon submission of this application, be issued a certificate showing the personal data that are relevant for determining the tax to be withheld from wages. The certificate must be submitted to their employer. It is issued by the tax office responsible for the employer's permanent establishment.

You will be subject to unlimited tax liability if at least **90%** of your total income is subject to German income tax or if the portion of your income that is not subject to German income tax does not exceed the basic personal allowance (this amount may be lower depending on the situation in your country of residence). The information that you provide below must be confirmed by the foreign tax authority responsible for you in **section C**.

If you would like to claim additional tax reductions, including tax-free allowances for children, please **also** submit the "Application for Wages Tax Reduction" form.

At the end of the calendar year, you are obliged to file an income tax return. The tax office responsible for your employer's permanent establishment is responsible for assessing your income tax.

In accordance with the provisions of data protection legislation, you are informed that the data requested with this form is collected on the basis of sections 149 and 150 of the Fiscal Code (*Abgabenordnung*) and section 1 subsection (3), and section 39 subsections (2) and (3) of the Income Tax Act. Please refer to the revenue administration's general data protection flyer for more information about how the tax administration processes personal data, information about your rights pursuant to the General Data Protection Regulation, and who to contact if you have questions relating to data protection issues. This information flyer is available at www.finanzamt.de (under "Privacy Policy") or from your local tax office.

Please fill out white boxes or mark with a cross

A Personal details

Tax identification number – if received –

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Family name, given name and (if applicable) name at birth

Date of birth	Day	Month	Year	Nationality

Address abroad (street, number, postal code, city, country)

Last tax office responsible in Germany, tax number

Employer in Germany (name, address, tax number)

Employed from _____ until (expected) _____

Certificates showing the tax withheld on wages for the current year have already been issued to me No Yes, by the following tax office

B Information on income

Estimated gross wages (including non-cash benefits, gratuities, royalties etc.) in Germany	in the country of residence	in _____ (third country)
€ _____	_____ in national currency	_____ in national currency

Estimated other income in Germany	in the country of residence	in _____ (third country)
Type of income _____ € _____	Type of income _____ in national currency	Type of income _____ in national currency

Declaration

Section C has not been filled in because a confirmation by the foreign tax authority has already been submitted for one of the two previous tax assessment periods (calendar year _____, tax number _____) and the circumstances have not changed

Authorisation: The certificate should not be sent to me, but to (e.g. employer):
Name, address (street, number, postal code, city)

(Date)

(applicant's signature)

– For first-time applicants:
Please enclose a copy of your
passport or identity card –

© Confirmation by foreign tax authority

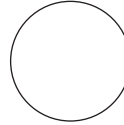
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