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Questionnaire

for the preparation of our assignment meeting

The questionnaire provides you with the factual information needed to prepare your assignment meeting. The completion of all the facts mentioned in this questionnaire is necessary due to the filing requirements of German income tax law.

Your attention in reading the questionnaire carefully will enable both of us to implement our assignment meeting on an efficient and timely basis.

Of course you need not complete the form on your own but are invited to our assignment meeting, when we will clarify all of your questions together. The more of the documents mentioned in the questionnaire you will bring to our meeting, the faster we will complete your tax return.

1. PERSONAL INFORMATION

1.1	<u>Taxpayer</u>	<u>Spouse</u>
Last name:
First name(s)
Date of birth: (mm/dd/yr) (mm/dd/yr)
Nationality:
Profession: (if employed/self employed in Germany)

Last permanent address before assignment:

.....

German address:

.....

Spouse's address if different

.....

Telephone
business private

Family status: since
(single, married, divorced, separated) (mm/dd/yr)

Religion:
(only if you are a member of a German church)

Members of German churches registered as such in Germany will be subject to statutory German Church Tax, in the Land Bayern at a rate of 8 % of income tax payable.

1.2 Indicate address to which this return should be mailed if different from German address above, or if a transfer is anticipated, is there a mailing address where you can be reached?

.....
.....

1.3 If you are self-employed, please describe the objects of your business:

.....
.....

1.4 If you are employed, please enter your employer's name and address in Germany:

.....

1.5 Date assignment started:

Expected length of stay in Germany (date if available):

Date assignment ended, if already terminated:

Physical date of arrival in Germany:

Taxpayer..... Spouse
 (mm/dd/yr) (mm/dd/yr)

1.6 Spouse registered in Germany: yes no since

1.7 Have you practiced a business or self-employed activity within the last three years?

yes no, please continue with question 1.8

- yes: a) kind
 b) place and duration of the activity
 c) tax office
 d) tax number
 e) VAT Identification number

1.8 DEPENDENT CHILDREN supported by taxpayer:

Name	Date of Birth (mm/dd/yr)	Registered in Germany? (yes, no, date)
No.1		
No.2		
No. 3		

School/College/University	Period of attendance	Dependant's own income (Currency)	Tuition paid	Support	Amount reimbursed by employer
No. 1					
No. 2					
No. 3					

Please provide us with appropriate documentation for children attending an International School in either Munich, Hamburg, Düsseldorf, Frankfurt or Stuttgart. Official statements confirming amounts of tuition fees paid are necessary.

2. FINANCIAL INFORMATION

2.1 Bank Account

Please indicate the bank account to which possible refunds are to be transferred. In addition please note that company policy may stipulate that any refunds be transferred directly to the company bank account. The German assessment procedure normally takes between 4 – 6 months. Repatriates please indicate their foreign bank account, if German account has been closed.

Bank's name

Account No. (Kontonummer):
 Bank Code (Bankleitzahl)

Bank's address:

2.2 Billing Instructions

Please indicate billing address and individual's name:

.....

2.3 Contact person in case of assignment related questions

Please indicate the name and telephone number of the person in charge of your income to be contacted should we have further assignment related questions.

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3. COMPENSATION

3.1 Salary and allowances

If payment is received from outside Germany and not subjected to German wage tax (no wage tax card = "Lohnsteuerkarte" is issued) the German tax authorities require a salary statement from your employer confirming the amount of gross compensation.

TAXPAYER

<u>Compensation</u>	Amount paid in Euro	Amount paid in other currency
Salary and allowances		
Gain on exercise of stock options		
Non German source income received prior moving to Germany or after leaving Germany		

SPOUSE

<u>Compensation</u>	Amount paid in €	Amount paid in other currency
Salary and allowances		
Gain on exercise of stock options		
Non German source income received prior moving to Germany or after leaving Germany		

3.2 If any of the above items related to services rendered in years other than the actual year indicate year, amount and currency:

.....
 Taxpayer

.....
 Spouse

3.3 Business days outside Germany

Under certain circumstances (i.e. your compensation is not borne by a German employer) special exemption from German income tax may be claimed for compensation earned during foreign business trips to the following countries:

Country	Arrival and departure	Number of workdays
Austria		
Norway		
US		
Other		
Home Country		

Please provide copies of travel and expense reports and if possible employer confirmation on company letterhead.

4. OTHER INCOME

As a tax resident in Germany, you are expected to declare your world-wide income in your tax return. You become a German tax resident if your residencies in Germany or if your stay in Germany exceeds a total of six months during the tax year.

4.1 Dividend and interest income

German tax law provides for a tax exempt amount of Euro 1,370 for a single taxpayer and Euro 2,740 for a married taxpayer. Only attach substantiation, if your investment income was not treated tax exempt (no "Freistellungsauftrag") and German taxes were withheld (e.g. "Kapitalertragsteuer" or "Zinsabschlagsteuer").

	I = Interest D = Dividend	Name of payer	Date of payment	Gross amount (Currency)	Tax withheld (Currency)
Taxpayer					
Taxpayer					
Spouse					
Spouse					

Please provide all bank statements referring to interest, dividends and withholding tax – no copies please but original documents.

4.2 Farming and forestry income

.....

4.3 Business income or loss

.....

.....

.....

4.4 Self-employment income

.....

.....

.....

Please attach all documentation regarding your income and expenses, the profit and loss account will be prepared by us.

4.5 Capital gains

.....

.....

.....

5. HOMEOWNERS TAX RELIEF

If you live in your own home in Germany, please include a copy of your purchase contract and all invoices relating to the acquisition, e.g. notary fee, real property transfer tax as well as a short summary of your funds used to finance the acquisition.

6. EMPLOYMENT-RELATED DEDUCTIONS

In general employment-related expenses are automatically calculated by the tax office as standard allowance of Euro 920. Please answer the following questions only, if your expenses are in excess of Euro 920.

6.1 Travel between home and office by car

Did you use a private car or a company car?

Please bring the salary printout for December of last year to our meeting.

Indicate German license plate number of car used for commuting:

Shortest one way distance between home and place of business in kilometres:

Number of working days with car usage (e.g. 230 days p.a.)

Number of vacation days and/or days ill:

Amount, if any, reimbursed by employer:

Did your employer mention the "1 % rule" referring to your company car?

6.2 Travel between home and office with public transportation

(Please attach substantiation)

Cost per month: Euro

Amount, if any, reimbursed by employer: Euro

6.3 Other employment-related expenses Euro

	Total amount (indicate currency)	Reimbursed by employers (indicate currency)
Contributions to professional organizations		
Professional publications		
Professional supplies		
Continuing education		
Language course (taxpayer only)		
Moving Expenses/Storage in home country (Please specify)		
Other (Please specify)		

Please provide us with all documentation, showing all "employment-related expenses" in a rather wide sense, we will select the papers on our assignment meeting.

6.4 Double household deduction

Under certain circumstances you may be eligible to claim double household deduction on your German income tax return. Applicable only where home is kept vacant or your family continues to live outside Germany.

6.4.1 Do you maintain a private residence in your home country?

- no Please continue with question 7
- yes Please complete questions 6.4.2 through 6.4.5

6.4.2 Address of your private residence in your home country:

.....

From: To:
 (mm/dd/yr) (mm/dd/yr)

Do you own your residence? yes no

Do you rent your residence from the owner? yes no
 Please attach a copy of your rental contract for your residence abroad.

If you do not own your residence and have not rented it, is your home owned by relatives? yes no

Are you able to provide us with documentation showing rent or mortgage paid, real estate taxes, utilities, any repair charges etc.? yes no

Have you sold your home this year? yes no

Have you terminated your rental contract this year? yes no

Date of sale or termination:
 (mm/dd/yr)

Please bring copies of all documents to our meeting, showing the termination of your rental contract or the sale of your home.

6.4.3 Is your assignment limited to 2- 3 years? yes no

Does your assignment contract provide for a probationary period? yes no

Please bring a copy of your assignment contract to our meeting if the answer to either of the above is yes.

6.4.4 Please provide the following information relating to your German apartment:

Monthly rent Euro Monthly utilities: Euro
 (incl. furniture rental)

Please bring a copy of your rental contract for the apartment and/or furniture in Germany to our meeting unless provided earlier.

6.4.5 Cost of your unreimbursed home leave expenses: Euro

Please provide substantiation

7. RELEVANT NON-EMPLOYMENT-RELATED DEDUCTIONS

7.1 Deduction for certain insurance payments home country and/or Germany

Insurance payments are deductible within certain limits regardless of the period to which they relate. Please state currency in which the amounts are expressed.

Type of insurance (German and foreign)	Insurer	Premiums paid by taxpayer (Currency/Amount)	Premiums paid by Spouse (Currency/Amount)
Social Security			
Life Insurance -Name of Insurance Co (Lebensversicherung)			
Accident Insurance -Name of Insurance Co (Unfall-Versicherung)			
Health Insurance -Name of Insurance Co (Krankenversicherung)			
Third Party Liability Insurance (automobile/other) -Name of Insurance Co (Haftpflicht-Versicherung)			
Personal contribution to employer pension plans – give details – (Gehaltsumwandlung)			
Other			

7.2 Contributions to German charities: Euro
 Please bring documents to our meeting e.g. bank accounts showing your payments

7.3 Unreimbursed tax advice costs:
 (German and foreign, attach invoice copy)

	reimbursed by your employer	included in gross compensation
Foreign tax advice costs Euro	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no
German tax advice costs Euro	<input type="checkbox"/> yes <input type="checkbox"/> no	<input type="checkbox"/> yes <input type="checkbox"/> no

7.4 Unreimbursed medical expenses **only** if in excess of 1,000 Euro
 (Please attach supporting statements).

Euro

7.5 Education Expenses other than employment related expenses:

Taxpayer / Spouse: Euro Euro

7.6 School fees paid (Please provide substantiation):

Euro

7.7 Support of needy dependents

Please note that the German tax authorities will require proof of support payments and request documentation of dependant's own income issued by home country tax authorities.
 Please indicate name, address and relationship of recipient

	Name	Name	Name
Name and
address:
Date of birth:
Relation (Spouse, child, etc)
Amount of support payment per dependant
Dependant's own income

7.8 Other payments

Please provide us with documents about payments not mentioned above – together with you we will discuss their possible allocation to categories of deductible expenses.

8. CHILD ALLOWANCE (“Kindergeld”)

In general taxpayers may apply for payment of a child allowance (so called “Kindergeld”) to be paid directly by the local employment office (“Arbeitsamt”). Taxpayers who are non EEC nationals and employed by a foreign employer are not entitled to German child allowance but are granted a child deduction from their taxable income. We will discuss all details in our assignment meeting.

Name of child	child allowance received	period of time spent in Germany (mm/yr - mm/yr)	period of time spent outside Germany (mm/yr - mm/yr)

9. GERMAN TAX PREPAYMENTS (“Vorauszahlungen”)

(other than monthly payroll taxes)

PAYMENT DATE	INCOME TAX €	SOLIDARY SURCHARGE TAX €	CHURCH TAX €
March 10			
June 10			
September 10			
December 10			

If you are self-employed and if the tax office has not yet assessed your adequate tax prepayments, you might run into financial difficulties by consuming the income, needed for subsequent tax payments. We will calculate your necessary tax reserves in our assignment meeting.