

Application form for employees with unlimited tax liability for the issuance of a certificate of exemption of wage tax on the basis of an agreement to avoid double taxation

Please submit three copies of this form to the tax office.

Please fill in the white sections of this form or mark yes/ no boxes with a cross.

<p>Notes: If tax exemption, according to the double taxation agreement (Doppelbesteuerungsabkommen, DBA) depends on an application, tax-exemption may only be granted if the tax office of the place of business (Betriebsstättenfinanzamt) certifies that the employee's wage is not liable to German wage tax. Corresponding DBA-regulations exist for France, Italy, Norway, Sweden, USA. If tax exemption, according to the DBA, does not depend on an application, the Betriebsstättenfinanzamt nonetheless has to issue a certificate of exemption upon application. This form is only relevant to employees with unlimited tax liability. This includes employees temporarily employed in Germany (e.g. lecturers/professors, students and apprentices) as far as they are resident or ordinarily resident in Germany. The application can be made by the employer or the employee at the local tax office (tax office of the place of business). The prerequisites for tax-exemption are defined in the respective DBA. In this double taxation agreement the Federal Republic of Germany has reserved the right to include this, according to the respective DBA tax-exempt income from abroad, in the calculation of the tax rate for other income liable to income tax in Germany of employees with unlimited tax liability. The employee is therefore obliged to submit an income tax return to the tax office of his place of residence due to this so-called "progression reservation". Certificates of exemption are valid for the duration of the tax-exempt activity, and not longer than for a period of three years. Thereafter employees must apply for a new certificate. Certificates may only be issued with retrospective effect as long as the employer can alter the wage tax deduction (§ 41 c Income Tax Act). If tax was deducted from the tax-exempt income the employee may apply for tax exemption with his assessment for income tax. Please note that according to the Data Protection Act disclosure of your telephone number is voluntary. The information requested in the tax return is requested on the basis of §§ 149 ff of the Tax Code and § 39 b Paragraph 6 of the Income Tax Act. The information included in this application form may be forwarded to the tax authorities of the other state according to § 2 Paragraph 2 No. 5 EG-Administrative-Cooperation-Act or the Disclosure Clause of the respective DBA.</p>	
Last name, first name, birth name (if different from last name)	
Date of birth Day Month Year	Family Status Profession
Current address in Germany (Street, Street Number, Area Code, City, State)	
... Address (Street, Street Number, Area Code, City, State)	
Living in Germany: From (prospectively) to	
Responsible tax office in Germany	
Occupation will be in	from ... to prospective wage
Employer	
Employer in	
Who helped me completing this form:	
Your name and office address in Germany ↴	I certify that I completed this form to the best of my knowledge _____ Date _____ Signiture _____ Tax number in Germany

