

Application for a refund of German capital income tax¹

Legal basis for the claim:

DTAs/other bilateral agreements and section 43b of the Income Tax Act (directive 2011/96/EU) and section 44a (9) of the Income Tax Act

The filing of an application pursuant to § 50d (1) or § 43b EStG is associated with the filing of an application pursuant to § 44a (9) EStG for corporations with limited tax liability within the meaning of § 2 no. 1 KStG (with the exception of investment funds within the meaning of the InvStG as of 01.01.2018) with the aim of examining the most favourable tax regulation for the applicant when applying a residual tax rate to the income subject to tax deduction.

Country / territory:

Applicant's legal status: Natural person

| | | |
|--|--|----------------------------|
| I. Applicant (= creditor of the capital income) | | |
| Form of address / title | German identification number (8 digits) – if already issued by the Federal Central Tax Office (Bundeszentralamt für Steuern, BZSt) | |
| Applicant name <div style="text-align: center;">Charity</div> | | |
| First name (if applicable) | | |
| Type of company <div style="text-align: center;">Charity</div> | | |
| Street <div style="text-align: center;">30 Orange Street</div> | House nr. <div style="text-align: center;">30</div> | Territory / Country |
| City-district <div style="text-align: center;">London</div> | Postal code <div style="text-align: center;">WC2H 7HH</div> | Country |
| Foreign identification number | | Date of birth (DD.MM.YYYY) |
| Telephone | | Telefax |
| Email address ² | | |
| <p>I authorise the Federal Central Tax Office to correspond with me via unencrypted email.</p> <p> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I have set up a secure connection for email correspondence with the Federal Central Tax Office.⁴ </p> | | |

¹ The data requested with the application shall be levied on the basis of §§ 149 et seq. of the charge.

- ² Please note:
 - Please be aware that third parties may be able access or alter e-mails during transmission if they are sent unencrypted.
 As stipulated by the encryption requirement set out in the Fiscal Code (section 87a (1), third sentence), the Federal Central Tax Office will engage in unencrypted electronic communication with you only with your authorisation.

³ e.g. Social Security no./ Employer's identification no. / Taxpayer's identification no.

- ⁴ Please note:
 - Information for secure communication:
http://www.bzst.de/DE/Service/Kontakt_BZSt/info_verschlueselte_e_mails.html?nn=33440

II. Authorised representative

| | | |
|---|------------------------------------|--|
| Form of address/title | | |
| Last name / name of company | | |
| First name (if applicable) | Charity | |
| Organisational unit / division | | |
| Contact person | | |
| Street / PO-Box 30 Orange Street | House number / PO-Box number 30 | Territory / Country |
| City - district London | Postal code WC2H 7HH | Country United Kingdom of Great Britain and Northern Ireland (the) |
| Telephone | | Telefax |
| Email address 2 | | |
| I authorise the Federal Central Tax Office to correspond with me via unencrypted email. <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> I have set up a secure connection for email correspondence with the Federal Central Tax Office. ⁴ | | |

Type and scope of authorisation / sub-authorisation:

- ☐ 1) Authorised recipient only
☐ 2) Receipt of tax-related administrative acts
☐ 3) As in 2.) as well as representation in tax matters
☒ 4) As in 3.) as well as receipt of tax refunds and ancillary payments

III. Bank details for tax refund

| | |
|---|------------------|
| Name of bank | |
| City, country | |
| Name of account holder (unless same as applicant) | |
| BIC / SWIFT-Code | / Bank code |
| IBAN | / Account number |
| Payment reference | |

IV. General information

| | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 1) At the time of receiving the capital income, was the applicant resident in the above-named country, and can you confirm that the applicant was not resident and did not have his/her place of habitual abode in Germany, nor a registered office or place of management in Germany? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2) Was the revenue distributed to a permanent establishment or fixed entity located within the territory of the Federal Republic of Germany? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3) For the capital income listed under section IX, did the applicant own and have a right to use the capital income (beneficial ownership) at the time of disbursement? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

V. Refund applied for

I hereby apply for a refund of 307.8075 EUR for tax withheld on the capital income listed under section IX.

VI. Declaration of honour

All the information supplied in this application is correct and complete to the best of my knowledge and belief.

| | | |
|-------|-------|--|
| _____ | _____ | _____ |
| Place | Date | Signature (applicant or authorised representative) |

VII. Certification by the tax authority of the applicant's country of residence/establishment

We hereby confirm that the applicant was established/resident or had his/her habitual abode or registered office or place of management as specified under section I at the time of receiving the capital income (as detailed in section IX, column d) and was therefore covered by the relevant agreement / had his/her registered office there.

| Place | Date | Official seal of the tax authority of the applicant's country of residence/establishment | Signature of the tax authority of the applicant's country of residence/establishment |
|-------|------|--|--|
|-------|------|--|--|

VIII. Documentation and information generally required for processing the application

The application for a refund of capital income tax applies, in full or in part, to

- | | Yes | No |
|--|-------------------------------------|--------------------------|
| a) Dividends from a listed stock corporation or from a European Company (Societas Europaea). | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

For each refund applied for, please submit a tax assessment notice issued in the name of the applicant. For further information on the form required for the tax assessment notice, please consult the "Evidence and further documents" section in the Notes for Guidance.

- | | | |
|--|--------------------------|-------------------------------------|
| b) a disclosed or hidden distribution of profit of an unlisted corporation. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| c) for "jouissance" rights, typical silent partnerships, loans with an interest rate linked to the borrower's profit (partiarische Darlehen), participating bonds or other rights to participation in profits. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

In individual cases, the Federal Central Tax Office may request further documentation or information during the processing procedure.

Copy for the foreign authority

Kenn-Nr.:

Reg-Nr.:

Eingang:

The greyed-out areas will be filled in by the BZSt.

IX. Taxed income (Please note the explanatory pages)

The following capital inflows include income from depositary receipts on domestic shares (e. g. ADR, EDR, IDR or GDR programs).

Yes ☐

No ☒

All sums in €

| ISIN (12-digits) | Number of shares / participation certificates | Type of income Debtor or distributing entity | Date income was received (DD.MM.YYYY) | Gross income from capital received | Withholding tax on income from capital and solidarity surcharge paid | Withholding tax and solidarity surcharge refund applied for | Hinweise | Erstattete KapEST | Erstatteter SolZ |
|---------------------|--|--|---|---------------------------------------|---|---|----------|----------------------|---------------------|
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| . | 22 | | 22-02-18 | 902.00 | 237.90 | 102.60 | | | |
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Total refund applied for:

Rechnerisch richtig

Sachlich richtig

Anordnung/Freigabe DV

Daten erfasst

Erfassung geprüft

010005 - Antrag auf Erstattung der deutschen Steuer auf Kapitalerträge

(Application pursuant to DTAs/other bilateral agreements and section 43b of the Income Tax Act (directive 2011/96/EU) and section 44a (9) of the Income Tax Act:

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Stand: 07/2019

Copy for the foreign authority

Kenn-Nr.:

Reg-Nr.:

Eingang:

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