

Versicherung

☐ Abschnitt D wurde nicht ausgefüllt, weil für einen der beiden vorangegangenen Veranlagungszeiträume (Kalenderjahr _____, Steuernummer _____) bereits eine Bestätigung der ausländischen Steuerbehörde vorgelegt wurde und sich die Verhältnisse nicht geändert haben.

Vollmacht: Die Bescheinigung soll nicht mir zugesandt werden, sondern an (z. B. an den Arbeitgeber)
Name, Adresse (Straße, Hausnummer, Postleitzahl, Ort)

- Bei erstmaliger Antragstellung: Bitte Kopie des Reisepasses oder Personalausweises beifügen -

(Datum)

(Unterschrift der antragstellenden Person)

(Unterschrift des Ehegatten/Lebenspartners)

D Bestätigung der ausländischen Steuerbehörde

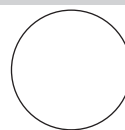
Name und Anschrift der ausländischen Steuerbehörde

Es wird hiermit bestätigt,

1. dass die auf der Seite 1 genannte(n) steuerpflichtige(n) Person(en) ihren Wohnsitz in unserem Staat hat/haben;
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

Verfügung des Finanzamts

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; Grundsatz: Steuerklasse I; im Fall von Ehegatte/Lebenspartnern müssen für die Berücksichtigung der Steuerklasse III die gemeinsamen Einkünfte die Einkommensvoraussetzungen unter Verdopplung des Grundfreibetrags erfüllen; Bescheinigung nach § 1 Abs. 3 i. V. m. § 39 Abs. 2 und 3 EStG ist zu erteilen.

a) - Maßgebliche Steuerklasse/Faktor/Zahl der Kinderfreibeträge.....

Gültig vom - bis

- die Steuerklasse/Faktor/Zahl der Kinderfreibeträge ist zu ändern in

EUR

Gültig vom - bis

b) Freibetrag/Hinzurechnungsbetrag insgesamt

(lt. Antrag auf Lohnsteuer-Ermäßigung)

bisher berücksichtigt

verbleibender Betrag

Gültig vom - bis

Monatsbetrag _____ Wochenbetrag _____ Tagesbetrag _____

c) ☐ Minderung der Lohnsteuer nach dem DBA Belgien ist in die Bescheinigung aufzunehmen
(nicht bei Geschäftsführern und Vorständen i. S. d. Art. 16 Abs. 2 DBA Belgien)

d) 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 nach § 1 Abs. 4 EStG ist zu erteilen (nur in Freibetragsfällen).

a) Maßgebliche Steuerklasse ☐ eins ☐ sechs

Gültig vom - bis

b) Freibeträge:

EUR

Werbungskosten

Sonderausgaben - § 10b EStG

- §§ 10e, 10i EStG

Freibetrag insgesamt

bisher berücksichtigt

verbleibender Freibetrag

Gültig vom - bis

Monatsbetrag _____ Wochenbetrag _____ Tagesbetrag _____

c) ☐ Minderung der Lohnsteuer nach dem DBA Belgien ist in die Bescheinigung aufzunehmen
(nicht bei Geschäftsführern und Vorständen i. S. d. Art. 16 Abs. 2 DBA Belgien)

3. Bescheinigung an Antragsteller/Bevollmächtigten versandt am

4. Z. d. A.

(Sachgebietsleiter)

(Datum)

(Sachbearbeiter)

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

Please note:

Employees who are citizens of an EU/EEA member state but 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). If you are married or in a civil partnership and you are not permanently separated from your spouse or civil partner, then a certificate for tax class III will be issued on condition that a) the joint income of both spouses/civil partners complies with the income limits (with the basic personal allowance being doubled) and b) your spouse/civil partner is resident in an EU/EEA member state or Switzerland. If this is the case, then your spouse/civil partner must also sign this form. The information that you provide below must be confirmed by the foreign tax authority responsible for you in **section D**; this is not necessary if an annex confirmed by the foreign tax authority has already been submitted for one of the two previous tax assessment periods and the circumstances have not changed.

If you would like to apply for **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 and your spouse/civil partner (if applicable) 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 applicable data protection legislation, we hereby inform you 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 (3), section 1a (1) no 2, and section 39 (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 ☒

Ⓐ Personal details

Applicant

Tax identification number – if issued

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Spouse/civil partner

Tax identification number – if issued

[illegible]

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

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

Date of birth	day	month	year	citizenship

Date of birth	day	month	year	citizenship

Address abroad (street, number, postal code, city, country)									
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Last tax office responsible in Germany, tax number
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Employer in Germany (name, address, tax number)

Employer in Germany (name, address, tax number)

Employed from	until (expected)
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Employed from	until (expected)
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☐	I hereby request to be placed in tax class I	For spouses/registered partners who both receive wages: We hereby apply for the following combination of tax classes:	☐	III/V	☐	IV/IV	☐	V/III
☐	I hereby request to be placed in tax class III							

Certificates showing the tax withheld on wages for the current year have already been issued to me	☐ No	Yes, by the following tax office
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Ⓑ Information on applicant's 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
€		

© Information on income of spouse/partner

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 D was not filled in because a certificate was already presented by the foreign tax authority for one of the two previous assessment periods (calendar year _____, tax number _____) and my/our 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)

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

(Date) (Applicant's signature) (Spouse's/partner's signature)

④ Confirmation by foreign tax authority

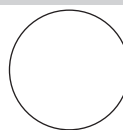
Name and address of foreign tax authority

We hereby confirm that

1. The taxpayer(s) named on page 1 is/are resident in our country;
2. No information is known that contradicts the information provided on this form regarding personal circumstances and income.

Place

Date



Official stamp and signature

Declaration

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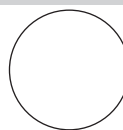
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