

Taxpayer's account number 241/147/10683

(Please state this number in case of further inquiries)

Telephone 0911 5393-1132
Telefax 0911 5393-2000
Room No.: 01-80

Finanzamt, Thomas-Mann-Str. 50, 90471 Nbg

Notice of exemption

from 2015 to 2017 for the
corporation income tax
and trade tax

*B08*28*000257*

Tax Consultant
Gerd Seitz
Ohlstadter Str. 8
81373 München

For
Company Nehemiah Gateway gemeinnützige GmbH
Kontumazgarten 3, 90429 Nürnberg

TRANSLATION

Original version in German

Determination

Kind of determination

The notice is issued according to § 164 section 1 of the Abgabenordnung (AO - German Tax Code) and shall be subject to verification by a later review.

Determination

The corporation is exempt from the corporation income tax according to § 5 section 1 No. 9 of the Körperschaftssteuergesetz (KStG - German Corporation Income Tax Law) and from the trade tax according to § 3 No. 6 of the Gewerbesteuergesetz (GewStG - German Trade Tax Law) as the corporation solely and directly pursues tax-privileged non-profit charitable purposes in the sense of §§ 51 ff. of the AO.

The information of applicable remedies only applies to the herein mentioned determination(s).

Note concerning tax benefits

The corporation supports charitable purposes.

It additionally supports following non-profit-making purposes:

- Support of the public health system and the public health care
- Support of the old people's welfare
- Support of education
- Support of general and vocational training, including student support
- Support of the development cooperation

The statutory purposes correspond to § 52 section 2 sentence 1 No. 3, 4, 7 and 15 of the AO.

Note concerning the issuing of tax receipts

Tax receipts for donations:

The corporation is authorized to issue tax receipts for donations which it receives for the achievement of these purposes, hereby using the officially provided forms (§ 50 section 1 of the Einkommensteuer-Durchführungsverordnung (EStDV - German Ordinance Regulating the Income Tax Law)).

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Revenue Office South Nuremberg
Sandstr. 20, 90443 Nuremberg
Room No.: 128 Tel.: 0911 248-2327

Further information on last page
or online under
www.finanzamt.bayern.de

Financial Institution:
BBk Nuremberg
IBAN DE24 7600 0000 0076 0015 03 BIC MARKDEF1760
BayernLB Munich
IBAN DE02 7005 0000 0000 0201 60 BIC BYLADEMMXXX
UniCredit Bank-HypoVereinbk
IBAN DE72 7602 0070 0000 8011 51 BIC HYVEDEMM460

The official forms for the issuing of tax receipts can be found as fill-out forms online under following link: <https://www.formulare-bfinv.de>.

Tax receipts for membership fees:

The corporation is authorized to issue tax receipts for membership fees, hereby using the officially provided forms (§ 50 section 1 of the EStDV).

Tax receipts for donations and, if applicable, membership fees are to be issued only if the notice of exemption does not date back more than five years. The time limit is to be calculated accurately to the day (§ 63 section 5 AO).

Liability when issuing false tax receipts or misusing donations

In case someone intentionally or due to gross negligence issues a false tax receipt or sees to it that allocations are not used for the tax-deductible purposes mentioned on the tax receipt, he or she is liable for the loss of the unpaid tax.

In this case, the unpaid rate for the income tax or corporate tax is set at 30%, the general rate for the unpaid business tax is set at 15% of the allocation (§ 10b section 4 EStG, § 9 section 3 KStG, § 9 No. 5 GewStG).

Note concerning capital tax deduction

For capital gains attained up to the 31st. of December 2019, the submission of this notice of exemption or the submission of a legally certified copy of this notice is sufficient for the waiving of capital tax deduction according to § 44a section 4, 7 and 10 sentence 1 No. 3 EStG.

The same applies for the refunding of capital tax up to the above mentioned date according to § 44b section 6 EStG through the depositary bank or financial services institute.

Annotations

Please note that the claiming of the tax benefits also depends on the actual management board which is subject to a review by the tax office - if necessary within the scope of a tax audit. The actual management board has to be aligned to the exclusive and direct fulfillment of the tax-privileged purposes and has to comply with the terms of the statutes.

Also in the future, this has to be proven by proper recording (listing of incomes and expenses, progress report, statement of assets and liabilities with evidence concerning the generation and development of surplus reserves) (§ 63 AO).

Explanatory notes

It is to be evaluated regularly whether the actual management board is compliant with the legal criteria of non-profit regulations. Please submit your next tax return - in case not otherwise required by the tax office - in 2018 for the year 2017. Please make sure that all documents mentioned in the tax return are included in your submission.

Data protection notice

Information on the processing of personal data in the tax administration and on your rights under the Basic Data Protection Regulation as well as on your contacts for data protection issues can be found in the general information letter of the tax administration. This information letter can be found at www.finanzamt.de (under the heading "Data protection") or can be obtained from your tax office.

Information of applicable remedies

The notice of exemption from the corporation income tax and trade tax can be appealed. The appeal must be presented in writing or electronic form or declared for recording at the aforementioned tax office or at the specified branch office.

An appeal is, however, excluded in case that this notice changes or replaces an administrative act against which an admissible appeal or (after an admissible appeal) an admissible lawsuit, revision or appeal against denial of leave to appeal is pending. In this case, the new administrative act becomes subject to the appeal.

The deadline for filing an appeal is one month.

This timeframe starts with the end of the day on which this notice has been made known to you. If submitted via simple letter, the notice counts as effective with the third day after the date of posting, unless the notification was delivered at a later point in time.

Further Information:

Opening hours: Mo-Fr 8:00 - 12:00 Mo and Wed 13:00 - 15:30

Public transport: U1 Station Scharfreiterrung, proceed by bus to station 'Annette-Kolb-Str.