

Steuernunaner 29J6gO/ OZ 3SS
f B 1 t t e be 1 Return questions requested

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FA für Kö rpe r scha f t en III , 12068 Be r 1 i n
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Freistellungsbescheid

Campbell Hörmann
Attorneys & StB

CampbellHörmann
Steuerberater & Recht



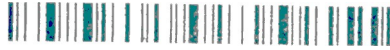
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Partne r scha f t sge s ibB O
.Ate 1i erst r . 1
81671 Munich

**Corporate income tax and
trade tax**

27. Dez. 2021

Received



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110105



For
Company Investigate Europe non-profit SCE with limited liability
Rykestr. 26 ' 10405 Ber l in

Fixed st e1 lung
Scope of the tax exemption

The corporation is exempt from corporation tax pursuant to § 5 para. 1 no. 9 Kst G is exempt
from corporation tax. It is exempt from donor tax under § 3 no. 6 GeWSt G is exempt from donor
tax .

Hi nee i se to t he tax favou ry

The corporation {promotes in the sense of ä5 51 f(. AO exclusively and directly for charitable
purposes:

- Promotion of popular education and vocational training including student aid (§ 52 para. 2 sentence 1 no. 7 AO)
- To promote internationalism, tolerance in all fields of culture and the arts.
- International understanding (9 52 Para. 2 Sentence 1 No. 13 AO)

Hi nee i s for the issuance J 1 of grant confirmations

The corporation is entitled to receive donations for use for these purposes. Donation confirmations must be issued in
accordance with § 50 (1) of the German Income Tax Act (ESt Dv). The official templates for the issuance of tax
donation receipts are available o n t he Internet at ht t ps : //Mir . tormu 1are - bf i nv . de a 1s aus f ü 11bare For mu
l
v e r f ü g u n g .

The corporation is entitled to issue donation receipts for membership fees in accordance with the **official**
regulations (g 50 para. 1 ESt DV).

Donation orders for donations and contributions may only be issued if the date of this exemption notice is no
longer than five years ago. The time limit is to be calculated to the day (9 63 paragraph 5
AO) .

Liability in the event of incorrect confirmations of donations and misused donations
Anyone who intentionally or with gross negligence issues an incorrect donation receipt or causes
donations not to be used for the tax-privileged purposes stated in the donation receipt is liable
for the lost tax. The lost income tax or corporation tax is assessed at 30::, the lost trade tax
at a flat rate of 15% of the donation (é 10b para. 4 EStG, § 9 para. 3 KStG, § 9 no. 5 GewstG).

Hi nue i s to t he cap i t a1ert r ag tax deduct ion

In the case of investment income ~~since~~ by 31 December 2024, the submission of this notice or the provision of
an officially certified copy of this notice shall suffice for the exemption from capital gains tax deduction
pursuant to section 44a (4) and (7) sentence 1 no. 1 and (4b) sentence 1 no.3 and (10) sentence 1no. EStG. The
same applies until the above-mentioned date for the reimbursement of investment income tax pursuant to g 44b
para. 6 sentence 1no. EStG by the custodian credit institution or bank.
F i n a n c i a l t e s t i t u t i o n .

The submission of this notice is not permitted if the income is generated in an economic business operation for which the exemption from corporation tax is excluded.

Notes

Please note that the claiming of tax exemptions will continue to depend on the actual management, which is subject to review by the tax office - if necessary within the framework of an audit. The actual management must be directed towards the exclusive and direct fulfilment of the tax-privileged purposes and must observe the provisions of the statutes.

This must also be proven in the future by proper records (list of income and expenditure, activity report, statement of assets and liabilities with evidence of the balance and development of the reserves) (g 63 AO).

Erklärungen

This determination is based on your data transmitted in authenticated form (on 26.07.2021 at 18:44:45).

As of the 2013 assessment period, balance sheets and profit and loss accounts must be submitted electronically to the tax authorities in accordance with the officially prescribed data record (g 5b EStG). They can only be submitted in paper form if there is a case of hardship. Please take note of this. Further information on electronic transmission is available on the Internet at www.estuer.de.

Information on legal remedies

The administrative acts contained in this order may be challenged by means of an objection. The objection is at the aforementioned tax office or at the specified branch office.

The tax return must be submitted to the tax office in question or to the branch office indicated, or must be submitted electronically to the branch office or to the branch office indicated for recording.

However, an appeal is excluded if the decision amends or establishes an administrative act against which an admissible appeal or (after an admissible appeal) an admissible action, appeal or appeal against non-admission is pending. In this case, the new administrative act becomes the subject of the appeal proceedings.

The time limit for filing an objection is one month.

It shall commence at the end of the day on which you have been notified of this notification. In the case of notification by ordinary mail, notification shall be deemed to have been effected on the third day after posting, unless the notification is received at a later date.

When filing the objection, the administrative act against which the objection is directed shall be indicated. The extent to which the administrative act is contested shall be stated. Furthermore, the facts supporting the objection and the evidence shall be stated.

Datenschutzhinweise

For information on the processing of personal data in the tax administration and on your rights under the General Data Protection Regulation as well as on your contact persons in data protection matters, please refer to the general information letter of the tax administration. You can find this information letter at www.finanzamt.de (under the heading "Data protection") or obtain it from your tax office.

- new information are open

to the public:

You will find details at www.berlin.de



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