

# Statutes

## of Lohnsteuerhilfe Baden-Württemberg e. V. - Lohnsteuerhilfeverein (Income Tax Assistance Association) -

- § 1 (1) The name of the association shall be Lohnsteuerhilfe Baden-Württemberg e. V., - Lohnsteuerhilfeverein (Income Tax Assistance Association) -
- (2) It is a registered association with Stuttgart as the head office and place of management. The area of operation of the association shall be the Federal Republic of Germany.
- § 2 In accordance with § 4 No. 11 of the Tax Consultancy Act (StBerG), the exclusive task of the association shall be to provide its members with assistance services in tax matters, to represent them in all tax matters concerned and to secure their legal right to annual tax refunds and/or to safeguard them from too high tax burdens. In this context, the association shall try to influence the wage tax and income tax legislation for the benefit of its members. The association shall be politically neutral. It shall not operate for profit.
- § 3 (1) Any individual can become a member of the association without discrimination on the grounds of gender and nationality. Persons, who are involved in the fulfilment of the purposes of the association without availing the services of the association themselves, can also become its members. Once the membership is given, it is immaterial if the member avails the services or not.
- (2) Membership can also be established for a time already elapsed, and with retroactive effect.
- § 4 (1) Accession to the association shall be declared in writing. In case of joint assessment of spouses, both must join the association. In this case, the spouses shall represent each other in front of the association. With the accession, the member shall acknowledge the statutes of the association.
- (2) The association shall not be entitled to manage tax matters of a third party without establishing an association membership.
- (3) The association shall not be entitled to manage tax matters of members for fiscal years preceding the year before the year of declared association accession.
- (4) Membership shall end by resignation, exclusion or death. Furthermore, membership shall expire due to non-payment of the membership fee by 31st December of the contribution year by cancelling the name of the member from the list of members; this shall not require a special resolution and the obligation to pay the due membership fee shall remain unaffected.
- (5) The membership fee shall be due immediately in the year of association accession and then after 1st January of the respective calendar year. A member shall be able to avail the services only if all due fees are paid; proof of this must be provided upon request.
- (6) After the cancellation of membership, the association shall neither be entitled nor obliged to manage the tax matters of this member any more. This member shall then be responsible for managing his/her tax matters vis-à-vis the tax office in a timely manner. The tax office shall be informed about the termination of the client relationship.
- (7) A member can cancel the membership with effect from the end of each calendar year. Cancellation shall be notified in writing no later than by 30.09. of a year, indicating the address of the member. If a member joins after 30th September, the notice can be submitted by 31st December of the year of joining. The date of receipt of the cancellation declaration at the association is crucial for the time of receipt of the cancellation.
- (8) The obligation of the member to pay the due fees shall remain unaffected by this.
- (9) If a member of the association is also its employee, then his/her membership shall end at the time the employment contract is terminated.
- (10) Members shall be obliged to inform the association of any change in postal address and to answer any queries related to the management of their tax matters.
- (11) A member can also be excluded from the association if he/she grossly violates the statutes, the decisions taken by the organs of the association as well as the interests of the association. The management board shall decide on the exclusion.
- (12) A member's entitlement to compensation, which arises from the membership and consulting relation existing between him/her and the income tax assistance association, shall be statute-barred in accordance with the general statutory regulations.
- (13) The association shall be liable to the member within the framework of the pecuniary damage liability insurance. The liability shall not apply if the member does not respond to a query raised by the association or cannot be reached because he/she did not inform the association about his/her address change and, as a result, a query of the tax office could not be answered, and if the damage is caused as a result of this.
- (14) The association shall be entitled to withdraw any appeal lodged for the member in relation to his/her tax matters if the member does not respond to the queries of the association required for executing this appeal or if the association is not in a position to approach the member for queries about this appeal because he/she has not informed the association of an address change. The association shall not be obliged to ask the residents' registration office to find the changed address.
- (15) The association shall observe the provisions of the Data Protection Act.
- (16) The member shall agree that as part of the certification procedures in accordance with DIN 77700 "income tax assistance services", representatives of the certifier can view member data and documents. The representatives of the certifier shall be obliged to observe confidentiality.
- § 5 (1) Membership fees shall be decided by the management board and specified in the membership fee regulations to be decided by the management board. These regulations are put up at the consultation centres and announced as amended in the annual assembly of delegates.
- (2) If membership fees are not paid, the management board shall decide on obligatory recovery, where economic aspects, particularly the comparison of prospects and costs to be invested, are crucial.
- (3) Apart from the membership fee, no specific fees are charged for assistance in matters related to wage tax.
- (4) Cash payments to be made for the proper management of a member's tax matters shall be paid by the member.
- § 6 The fiscal year is the calendar year.
- § 7 (1) The association shall set up consulting centres in its area of operation. Assistance in tax matters is provided at these consultation centres only.
- (2) The consultation centres shall be managed only by persons, who are authorised to do so in accordance with the Tax Consultancy Act (StBerG). The managers and employees of consultation centres shall be instructed to provide assistance in tax matters in a proper, confidential and diligent manner, abstaining from inadmissible advertising (§8 of the Tax Consultancy Act (StBerG)). They shall also be instructed to abstain from any other economic activity when providing assistance in tax matters.
- (3) Managers of consultation centres may represent the association vis-à-vis tax authorities and members only to the extent required for the admission of members into the association, the collection of membership fees and assistance in tax matters for these members. Lawsuits in tax courts shall be led exclusively by the management board.
- § 8 Generally, all notifications to members shall be displayed at the individual consultation centres or published in the member journal. The essential content of audit findings of the annual audit report to be prepared in accordance with § 22 of the Tax Consultancy Act (StBerG) shall be intimated to members in writing by sending the member magazine to them. The assembly of delegates shall be summoned at the same time. The invitation for this shall be sent in writing along with the audit report, the wording of the changes in statutes and the agenda of the assembly of delegates.
- § 9 The organs of the association are:
- Delegate Meeting
  - Board of Directors
- § 10 (1) The assembly of delegates shall convene every year latest within three months after the essential content of the audit findings is sent to the members. It shall be summoned at least two weeks in advance, with the notification of the complete agenda.
- (2) The assembly of delegates shall settle the matters of the association. The composition of the assembly of delegates shall be determined in accordance with the electoral regulations for the election of delegates. Only persons who are members of the association and who are of age may become delegates. One delegate shall be elected per consultation centre for every commenced group of 500 members. The number of members as on 01.01. of the year of election shall be taken as the basis here. A deputy delegate must be elected for every consultation centre. The delegates shall be elected for a term of 5 years. Members are invited to vote in this election of delegates in the December issue of the member magazine of the year preceding the year of election. The election shall conform to the valid electoral regulations for the election of delegates.
- (3) All delegates present in the assembly of delegates shall be entitled to vote. Every delegate can transfer his/her voting right to another delegate in writing (§§ 38 and 40 of the German Civil Code (BGB)). A delegate can however exercise the voting right transferred to him at the most for two other delegates. The assembly of delegates shall decide on the changes in the statutes, which can be carried out with a majority of 75% of the delegates present.
- (4) The management board must summon the assembly of delegates in accordance with the regulation of the statutes if this is demanded in writing by one-tenth of the delegates specifying the purpose of and the reasons for the assembly during a period of three weeks.
- (5) The assembly of delegates shall decide by a majority of the present delegates unless a different regulation has been made above.
- (6) The primary subject matter of the assembly of delegates is the election of the management board, election of the election committee members to be elected, discussions on the result of the business audit and discharge of the management board. Moreover, contracts of the association with the members of the management board and their family members require the consent and/or approval of the assembly of delegates without exception.
- (7) The election committee comprises a member of the management board chosen by the management board, and two persons elected by the assembly of delegates. The member of the management board shall act as chairperson. The election committee shall issue electoral regulations for the election of delegates.
- (8) The assembly of delegates shall be chaired by the chairperson of the management board or a deputy assigned by him/her.
- (9) The minutes of the assembly of delegates shall be recorded. Proposals and voting results shall be recorded here.
- § 11 (1) The management board shall comprise maximum five persons. The management board shall comprise the managing director and two deputies as well as the extended management board of up to two assessors. The managing director and the two deputies shall be elected for a period of five years. The assessors shall be elected for a period of one year. The term of office of the management board members shall start with the start of the fiscal year following the election.
- (2) The management board shall remain in office until the next election. Re-election shall be permitted. The management board as defined by § 26 of the German Civil Code (BGB) shall comprise the managing director and two deputies. The managing director shall hold the sole power of representation, while the two deputies shall represent jointly. The managing director shall conduct the business affairs of the association and manage its funds. The members of the management board shall be entitled to appropriate remuneration and the reimbursement of all costs, which arise from the fulfilment of their statutory duties. The details shall be regulated by an employment contract. The management board shall decide on the operating procedures.
- § 12 The association shall be dissolved by resolution of the assembly of delegates. The resolution shall require a ¾ majority. The liquidation shall be executed by the current management board in consultation with the assembly of delegates.
- § 13 (1) The place of jurisdiction of the association shall be Stuttgart-Bad Cannstatt. This place of jurisdiction shall also apply in particular to the dunning procedures pursuant to § 688 ff of the German Code of Civil Procedure (ZPO).
- (2) If some parts of these statutes are or become invalid, the validity of the remaining parts shall not be affected.
- (3) These statutes shall enter into force on 20/01/2015.