

**Application under Section 50, para. 5 Income Tax Law for a refund of  
German withholding tax (Section 50 a, para. 4, subpara. 1 and 2 Income Tax  
Law) for artistic, athletic, journalistic, literary and similar activities**

**Send to  
Bundeszentralamt für Steuern  
An der Kuppe 1  
D – 53225 Bonn (Germany)**

>>> Please observe the explanatory notes and instructions for completion on page 4 <<<

**A. Personal details**

<b>1. Applicant:</b> Family name, first name (Pseudonym, where applicable) Legal form Street and number Place of residence; place of business State of residence Competent tax authority and tax number in the state of residence	

<b>2. Debtor of the remuneration:</b> Family name, first name Legal form Street and number Place of residence; place of business Competent tax office and tax number	

<b>3. Type of activity:</b> (e.g. singer, dancer, musician, etc.)	

<b>4. Duration of the activity/activities named under 3:</b> Performance(s) took place in the period ...	

<b>5. Please send the decision on this application to the following authorized recipient:</b>

<b>6. I request that the repayment be made to the following bank account:</b>	
Account number/IBAN	
Bank code/BIC	
Name and place of bank	
Account holder	

**B. Full details for the assessment of the refund**

I request a tax refund to the amount of EURO according to the following calculation.

<b>1</b>	<b>Income</b> (as in the attached schedule, where provided)		<b>Amount in Euro/Cent</b>
	<b>Amount 1 (to be entered in next column)</b>	>>	
<b>2</b>	<b>Business expenses/work-related expenses</b> directly connected with the income declared above		
	(as in the attached schedule, where provided)	-----	-----
	<b>Amount 2 (to be entered in next column)</b> >>		
<b>3</b>	<b>Sub-total (Amount 1 less Amount 2) Profit/Loss = Income</b>		
<b>4</b>	<b>+ Basic personal allowance, Section 32a, para. 1 Income Tax Law (only where natural persons are concerned)</b>		
<b>5</b>	<b>= Income relevant for the refund procedure</b>		
<b>6a</b>	<b>-&gt; Income tax according to the basic scale (where natural persons are concerned)</b>		
<b>6b</b>	<b>-&gt; or corporation tax (where corporations are concerned)</b>		
<b>6c</b>	<b>-&gt; Solidarity surcharge</b>		
<b>7</b>	<b>Amount 6a or 6b + amount 6c</b>		
<b>8</b>	<b>Less tax already paid according to the attached certificate(s)</b>		
<b>9</b>	<b>Less solidarity surcharge already paid according to the attached certificate(s)</b>		
<b>10</b>	<b>Amount to be refunded (Total 7 less total 8 + 9)</b>		

**The contract(s) concerning the artistic, athletic or similar activities performed as well as the records on the income received and the business expenses/work-related expenses claimed as tax exempt**

is (are) enclosed

will be submitted before

**The certificate on the tax withheld and paid issued pursuant to Section 50a, para. 5, sentence 7 Income Tax Law by the debtor of the remuneration**

is enclosed

will be submitted before

The information requested on this application is collected on the basis of Sections 149 et seqq. Fiscal Code and Section 50, para. 5 Income Tax Law.

**I affirm that**

- a) all the information I have supplied is correct and complete to the best of my knowledge and belief;
- b) all income from the performance/series of performances or similar activities has been fully declared;
- c) there is a direct economic relation between the business expenses or work-related expenses claimed as tax-exempt and the declared income.

I am aware that the Bundeszentralamt für Steuern is entitled to provide information concerning the content of this application and the refund to the tax authority of my country of residence.

**Place**

**Date**

**Signature**

**- to be completed by the Bundeszentralamt für Steuern -**

1. Dem Antrag wird – teilweise – entsprochen.	2. Dateneingabe / Vorlage	_____
Die Erstattung wird festgesetzt auf _____ EURO	3. Datenfreigabe	_____
Der Antrag wird abgelehnt.	4. Bescheid - mit Belegen - abgesandt	_____
	5. z.d.A.	

## **Explanatory notes and instructions for completion**

(Please read carefully in order to avoid unnecessary questions)

### **Part A**

#### **Personal details of the claimant**

- Please specify the legal form in precise terms. In the case of a sole proprietorship, indicate the name of the proprietor and his/her main place of residence. **Please note:** In the case of a partnership or an association of individuals (groups of artists, bands or the like), please state the name and address of each member, if necessary in a separate list.
- Please state the main place of residence; PO box or c/o addresses are not permissible.
- Applicants from the United States of America must always give their Social Security Number or Employer Identification Number.
- The specification of the competent tax authority and the corresponding tax reference number is voluntary.

#### **Debtor of the remuneration**

- Debtor of the remuneration is the person who has paid the remuneration agreed by contract and paid the German withholding tax to the German tax authority (e.g. the local promoter).
- If, in the case of a series of performances, there are several debtors of the remuneration, please enclose a list of such.

#### **Authorized recipient**

- If the decision is to be sent to a third party, please enter an authorized recipient here.

#### **Bank connection**

- In order to facilitate the refund procedure it is recommendable to give a German bank account.

### **Part B**

#### **Income**

- Income includes all remuneration paid for artistic, athletic or similar activities in Germany or their commercialization for which a refund is claimed. This includes, in particular, fees, sponsoring revenue and the reimbursement of expenses.
- The amount of the remuneration must be documented by the relevant contractual documents!

#### **Work-related expenses/business expenses**

- These include all expenses that have a direct economic relation to the above-mentioned income derived in Germany. Work-related expenses/business expenses attributable to performances both in Germany and abroad must be split (e.g. in the case of a European tour).
- All the costs declared must be documented by original receipts!

The application must be filed within one year after the end of the year in which the income was received. In the case of a series of performances, the application may be filed only after its completion.

The application must be completed in full and signed by the claimant or his/her authorized agent. It should be sent together with the required documents to **Bundeszentralamt für Steuern, An der KÜppe 1, D – 53225 Bonn.**