

## Statutes

### § 1 Name, location and work area

- 1) The Association is named LOHN- UND EINKOMMENSTEUERHILFERING DEUTSCHLAND E.V. (Lohnsteuerhilfverein).
- (2) It has its headquarters in Darmstadt. The management is in the same district as the chief financial office of the Association.
- (3) The association is registered in the register of associations.
- (4) The working area of the association is the scope and application of tax law.

### § 2 Purpose of the Association

- (1) The Association is a group formed by employees. He supervises members as defined in tax law, is working politically and ideologically neutral. He has no trade or business.
- (2) It shall be concealed its members properly, conscientiously, and provide assistance
  - In tax matters arising from the laws applicable to income tax bases as well as to help associations and judgments handed down administrative directives result;
  - In dealing with the fiscal court on the basis of expediency.
- (3) The association is also aimed to influence tax legislation in the interests of members.

### § 3 Membership

- (1) Any natural person may become a member of the association. Other persons may become members when their membership is helping to achieve the statutory purpose club.
- (2) The candidate must be declared in writing. The accession will be completed by paying the admission fee or by paying the annual dues. Also during the year candidate for the membership year and year of maturity of the full annual premium is always the calendar year. The contributory membership of persons employed by the Association for the Assistance in Tax Matters, determined by the respective contract.
- (3) The Board may refuse to join. Contrary to the Board of the membership application of a candidate is not willing, within 6 months, the membership is confirmed.
- (4) Membership is terminated by withdrawal, removal, deletion from the membership list, or death.
- (5) The resignation must reach the Board, indicating the membership number written with a period of three months to the end of a calendar year.
- (6) The exclusion can be made if a member has grossly violated the statutes or the interests or reputation of the association or its members. First decide on the exclusion of the Board. Whose decision shall be submitted within one month - starting from the receipt of the written reasoning of the Board to - the written appeal with the Board of the Association permitted.
- 7) A member may be removed from the list of members by resolution of the Board with effect in the

future if there is, despite two written reminders to the payment of membership fees in arrears. The deletion can only be resolved when, after sending the 2nd Warning at least 2 months have passed and has been warned that charge the withdrawal. The contributions for previous years will remain unaffected.

(8) Upon termination of membership shall expire and all rights and obligations to the association, without prejudice to the obligation to contribute. This does not apply to any liability claims under § 13 of the Statute. At the same time, the former member is automatically removed from office all dressed in the club

#### § 4 Rights and Duties of Members

(1) The members shall exercise their right to vote by elected representatives in the committee and members are entitled to all the organs of the Association to submit proposals.

(2) The members are entitled to obtain advice under this statute and the statutory provisions. They are obliged to hand over all necessary documents for the advice of the association and providing information. With the assistance from the fiscal court, the association may pass on the costs incurred by the member.

(3) The members of the association are obliged to pay its annual contribution under § 5, paragraph 1 and to support the association also in an appropriate manner.

(4) The members are obliged to notify changes of address to the association.

(5) The reference files are the property of the members of the association. The member is entitled to extracts of the hand acts against display replacement.

(6) A claim for distribution of assets does not exist.

#### § 5 Membership

(1) There is a one-time initiation fee and membership fee charged for each calendar year, which is graded according to social criteria. The admission fee and the first annual fee shall be payable upon accession to the club. Subsequent premiums are up to 31 To be paid January of each year.

(2) The amount of annual dues and the initiation fee is decided by the Board. The efficiency of the association and the social needs of the members are taken into account. The modified or recast contribution order is pleased to announce the members of four months prior to the date, after which it will apply.

(3) If a change in VAT, the Executive Board is authorized to change the order of contribution to a corresponding extent. The duty of notification under paragraph 2 is deleted.

(4) also will be charged for assistance in tax matters under § 2 of the Statute of any specific charge. For lawful activities other a special charge may be levied in accordance with instructions of the Board.

## § 6 financial year

- (1) The fiscal year is the calendar year.
- (2) The first year is the calendar year 1970, even though the club will start its activity at an earlier date.

## § 7 Organs of the Association

- (1) organs of the Association are:
  - a) the members' committee
  - b) the Board
  - c) the Supervisory Board
- (2) An institution may belong to only members of the association. Excluded are incapacitated and confined legally competent persons, legal persons, members that are restricted as a result of judicial order in the disposition of their assets or entered in a court debtors' list, as well as people who belong to a rival club payroll taxes as a member, except for membership in the other Lohnsteuerhilfverein was established following a decision by the Board.

## § 8 The members' committee

- (1) The members' committee (members) is the supreme organ of the association.
- (2) The completed 1,000 members elect a representative for the members' committee. Whichever is found during the last audit report, members of business inventory.
- (3) The candidates of the members' committee may be proposed by any member. The written consent of the candidate must be available. The compiled in alphabetical list of candidates is announced to members by circular. Any member may, within a deadline set by the board at least 8 weeks from the dispatch of the list must be, and not later than 30.06. the election year ends, like writing his vote for the candidates to its Board of Directors. Each member has as many votes as members representatives are chosen. To be elected, who receives the most votes. In a tie, by lot. With resignation of a member representative of the candidate moves to the next highest number of votes as members representatives. If fewer members for office as members representatives to apply, as are to be elected pursuant to paragraph 2, it is the members' committee of a smaller number of those elected representatives. An additional member representative election within the specified period under paragraph 4 does not occur.
- (4) The term is 5 years. The term of office ends with the perceived outcome of the regular election of the new members' committee.
- (5) The members' committee will be convened annually within 3 months after notification of a summary of audit findings to the members of the board. The invitation to the members' committee carried out by the Board in writing of a period of 4 weeks to the last address notified by the representative members, stating the agenda, venue and timing, and shall forward the business audit

report (§ 22 StBerG) Summary balance sheet, profit and Summary loss account and all addressed to the members' committee requests. At the same time, the supervisor notified.

These documents can with a qualified electronic signature under the Electronic Signatures Act provided the members' representatives are sent electronically.

(6) The agenda is set by the Board. Any member representative may in writing no later than two weeks (the entrance to the executive committee) before the members' committee at the executive committee to request the addition or amendment of the order of the agenda, except for amending the Statute. The Board then sent a revised agenda filed with these latest additions and created a week before the members' committee. The chairman has to bring about the beginning of the members' committee on the revised agenda was a decision of the members' committee. These documents can with a qualified electronic signature under the Electronic Signatures Act provided the members' representatives are sent electronically.

(7) chairman of the meeting of the members' committee is the Chairman of the Supervisory Board, in his absence to determine the incumbent Board and the Supervisory Board chairman. This can appeal for relief and assistance during the members' committee members up to two representatives.

(8) The members' committee has a quorum regardless of the number of members representative. About the way the vote is decided by the meeting chairman. The vote must be carried out in writing if a member representative requested it.

Be (9) The decisions of the members' committee, taken without prejudice to the provisions of § 33 BGB (statutes, revision of the association's purpose) by a simple majority of the members' representatives - a tie means rejection. In the election of the Supervisory Board and the Board is required for a tie, a second ballot. With renewed tie, by lot.

(10) Over the course of the members' committee is a record of results lead to, which is signed by the respective chairman and minute-taker. At the request of the representative members include his speeches and possibly related responses in the protocol or as an annex to the Protocol. The protocol must be sent together with a list of participants in all of the members' committee members' representatives. Objections to this Protocol shall be made within one month after dispatch to the Assembly leader. Over the objections to the Protocol decide within two months of circulation, a body composed of the members of the Board and the Supervisory Board with a  $\frac{3}{4}$  majority. The protocol can with a qualified electronic signature under the Electronic Signatures Act provided the members' representatives are sent electronically.

(11) The Board shall convene the members' committee, if the position of the association so requires, the Supervisory Board,  $\frac{1}{4}$  of the members or representatives of the 20 Part of the registered members so requests in writing, stating the reasons.

(12) responsibilities of the members' committee are:

a) receiving the report of the Board on the Development Association, Balance Sheet, Profit and Loss Account, the Annual Report, the Annual Report of the Supervisory Board and the outcome of the business test

b) the granting of discharge for the Board

c) Granting of discharge to the Supervisory Board members

d) decision on this application

e) election and dismissal of board members

f) election and dismissal of members of the Supervisory Board

g) Conclusion and termination of contracts of association with members of the Board or their dependents are subject to approval of the members' committee.

## § 9 The Board

(1) The Board i.S. d. § 26 BGB consists of at least 2, maximum 3 board members. Duty of board members is the headquarters of the association.

(2) The members of the Board are elected by the members' committee. The term of office of the Board is 5 years. As long as they remain in office, has been elected to a new board. The re-elected. The appointment of directors can only be revoked earlier for cause pursuant to § 27, paragraph 2 BGB. Each member's representative may submit no later than three months before the members' committee to the chairman of the board, in his absence, the deputy in his absence once again with another member of the board a proposal to be signed, except for current board members, representatives of at least 10 other members needs. The written consent of the candidate will be attached.

(3) The board members represent the Association and out of court alone or jointly. For transactions that serve the fulfillment of obligations of the association, the representation required by two members from an amount of 250,000.00 €, in other legal transactions from an amount of 100.000,00 €. The Board is not exempt from the provisions of § 181 BGB

(4) The board-to-day business of the association, manages the association's assets and its management is committed to achieving the statutory objectives of the association to consolidate and expand the club and.

(5) The Board has the completeness and accuracy of records and balance sheet and the effective management of compliance with the statutory duties of the association income tax assistance annually within six months after the end of the year can be examined by one or more business auditors.

The Board is required to give the members within 6 months after receiving the audit report, a summary of the audit findings in writing.

Gives (6) In his first joint meeting of the Board rules of procedure, a departmental distribution plan and elect a Speaker. In addition, each board member is responsible for the division assigned to him alone responsible. The §§ 664 to 670 BGB find for the management of the Board application. The rules and distribution of departmental plan are known to agree within three months after the election the board members' representatives. These documents can with a qualified electronic signature under the Electronic Signatures Act provided the members' representatives are sent electronically.

(7) The Board shall at least once during the quarter by a board meeting. These will be convened and chaired by its Speaker and. Of the meetings of the Board, the Chairman of the Supervisory Board is informed in good time before taking notice of the agenda. At the meetings of the Board, the Chairman of the Supervisory Board may participate in an advisory capacity.

(8) The Board shall take its decisions unanimously. The decisions of the Board shall be made in writing, signed and sent in addition to regular reports on the development of the association board.

(9) The members of the Board shall be entitled to reimbursement of the necessary expenses incurred in the performance of other government or statutory duties and to adequate remuneration according to the respective service contracts.

(10) Any activity outside of the board of the association require the approval of the Supervisory Board. The date of approval of the following members' committee's report on it.

(11) below the minimum number of directors must have the remaining board members immediately

an extraordinary meeting of representatives convened. The summons shall be in this case, notwithstanding § 8, paragraph 5, sentence 2 of the Statute, only 10 days. § 9, paragraph 2 sets of 6 p.m. to 7 p.m. do not apply in this case. The right to nominate is in this case (even if the application at the registry court Notvorstandsbestellung) for the remaining board member and / or the supervisory board.

## § 10 The Board

(1) The members of the Supervisory Board are elected by the members' committee. The term of the full Supervisory Board is 5 years. The Supervisory Board remains in office as long, has been elected to a new board of directors. Employees of the association can not be elected to the board. Renewable once. Nachgewählte members of the Board Office to accompany their remaining years until the regular election of the Supervisory Board. The Board and the members' representatives shall have a right to propose.

(2) The Supervisory Board consists of 5 members. The Supervisory Board shall elect its Chairman and his deputy. In the election of the chairman is required for a tie, a second ballot, when re-tie the fate decides there in the election of the Deputy of votes the chairman shall be decisive.

(3) Where individual members of the Supervisory Board is a quorum until a figure of 2 (two) members until the election at the next members' committee. About the resignation of Representatives members by the Chairman of the Supervisory Board within 4 weeks to be informed. This information can be with a qualified electronic signature under the Electronic Signatures Act provided the members' representatives are sent electronically.

(4) The Chairman of the Supervisory Board shall convene meetings when necessary or upon request and to lead. Decisions shall be made in writing and signed by the respective chairman and minute-taker.

(5) The Board shall take its decisions by simple majority. In a tie, the vote of the chairman shall be decisive.

(6) The meetings of the Supervisory Board may attend the Board in an advisory capacity.

(7) The Board has the following tasks:

a) monitoring the ongoing management of the board under other government and statutory provisions as well as providing an annual report before the members' committee.

b) the conclusion, amendments and termination of contracts with board members in carrying out the decision of the members' committee.

c) Proper testing of the Supervisory Board addressed contradictions and applications.

d) appointment of the auditor's business pursuant to § 22 StBerG with the understanding the business auditor change after no more than 5 years.

e) Immediate convocation of the extraordinary members' committee in the event that an invitation is impossible by the Board. § 9, paragraph 11, sentences 2, 3 a.m. to 4 p.m., shall apply. In case of failure of all board members, the Chairman of the Supervisory Board conducts to the election of the Board acting club stores.

(8) The members of the Supervisory Board are entitled to attendance allowance and reimbursement of necessary expenses they incur in the performance of other government or statutory duties.

(9) About Contracts and agreements of any kind of association with members of the Supervisory

Board and its members on activities other Lohnsteuerhilfe clubs and activities carried on outside the club the members of the Supervisory Board of the date of commencement is to report the following members' committee. In elections, candidates have already been reported in the presentation thereof. The interests of the Association shall not thereby be violated. Professional confidentiality obligations remain unaffected.

#### § 11 Notices

The notices of the Association shall be without prejudice to the provisions of § 5, paragraph 2, § 8, paragraph 3 and § 9, paragraph 5 by delivery to the advisory, published in the gazette or on the Internet or transmission by electronic media.

#### § 12 liability, liability insurance

(1) For the assistance in tax matters for the members can not exclude the liability of the Association for the negligence of its officers and employees.

(2) For which of the assistance in tax matters arising from civil liability risks include the club out liability insurance in a reasonable amount.

(3) The member's claim for compensation from the tax assistance shall be subject to regular prescription (§ 195 BGB). In the place referred to in § 199 paragraph 3 sentence 1 No. 1 BGB period, a period of 5 years shall enter, in place of the deadline in § 199 paragraph 3 sentence 1 No. 2 BGB a period of 7 years.

#### § 13 property

All contributions and funds of the Association shall be used exclusively for club purposes.

#### § 14 club Resolution

(1) The dissolution of the association will be decided by the members' committee and requires a  $\frac{3}{4}$  majority of members attending representatives. It is about the use of the remaining assets shall decide by simple majority.

(2) If the members' committee decides otherwise, the board members liquidators. The right of representation under § 9, paragraph 3 of this Constitution shall apply accordingly.

## § 15 of the statutes

(1) An amendment of the Constitution can only be decided by the members' committee with a majority of  $\frac{3}{4}$  of the members present representatives.

(2) The proposed amendment to the statutes must be in their language of both the application and in the invitation to be indicated and explained. Applications to be submitted with an appropriate explanation of the statutes no later than three months prior to the Board members' committee.

## § 16 Jurisdiction

The jurisdiction is the headquarters of the association. Performance is in any case, the location of the seat of the association.

## § 17 Final clause

Should parts of these Terms are or become invalid, this does not affect the validity of the remaining parts of the Statute.

Karich - 20.10.2009

Statutes were adopted in the members' committee on 26.09.2009 in Darmstadt and on 03.12.2009 (the Associations Amtsgericht Darmstadt, registered VR 1624).