

Tax office

TAX OFFICE HEIDELBERG

Tax number (please specify in case of queries)

324B9/22796

Postle code, place, date

69123 Heidelberg, 17.01.2024

Street, house number

Maassstr. 32 Organizational

unit, phone SG 4.1, 06221

7365-429

P

 14 303B 6561 15 1000 5707
 DV 01.24 0.85 German Post


"4433*6061392"1701*00614aO*

Company

Pioneers Hub gGmbH

-Friedrich-Ebert-Anlage 27

69117 Heidelberg

Decision on the special determination of compliance with the statutory requirements pursuant to Section 60a (1) AO

ZutrePendens is @ checked

Fixed stage

Pursuant to Section 60a (1) of the German Fiscal Code (AO), it is

hereby determined that the declaration of the above-mentioned corporation of the corporation

(Description of the Körperschaft)

in the version dated 01.12.2023 complies with the statutory requirements according to §g 51, 59, 60 and 61 AO.

Pioneers Hub gGmbH, Friedrich-Ebert-Anlage 27, 69117 Heidelberg

Notes on determination

This finding does not imply any recognition that the management of the company in terms of its actual business activities (§ 63 AO) meets the requirements necessary for the recognition of tax concessions.

This determination binds the tax office with regard to the taxation of the corporation and the taxpayers who make contributions to the corporation in the form of donations and membership fees (Section 60a (1) sentence 2 AO). The binding nature of the determination ceases to apply from the time at which the legal provisions on which the determination is based are revoked or amended (g 60a para. 3 AO). If there is a change in the circumstances relevant to the determination, the determination is to be revoked with effect from the date of the change. point in time of the change in circumstances (Section 60a (4) AO).

Please note that the entitlement to tax benefits also depends on the actual management of the business, which is subject to review by the tax office - possibly as part of an external audit. The actual business management must be aimed at the exclusive and direct fulfillment of the tax-privileged purposes and comply with the provisions of the articles of association.

This must be evidenced by proper records (in particular a list of income and expenditure, activity report, Balance sheet with evidence of the formation and development of reserves) (§ 63 AO). Decisions on tax concessions under the individual tax laws are made as part of the assessment procedure.

In any case, the corporate liability is subject to income tax to the extent that it maintains an economic business activity that is not a business for a specific purpose. Insofar as corporate income tax liability exists, trade tax liability exists to the same extent. The exemption from corporation and trade tax does not affect the obligation to pay turnover tax.

If employees are employed, wage tax, solidarity surcharge and, if applicable, church tax must be withheld and paid to the tax office.

Catfish for tax-privileged purposes

Die Körperschaftfrüher ist als Sitz im Sinne der §§ 51 ff. AO ausschließlich und direkt mittelbar

 mildtätige

 kirchliche Zwecke.

 folgende gemeinnützige Zwecke:
 @ the following public utility purposes:

Abbreviations: AO = Fiscal Code, BStBl - Federal Tax Gazette. EStG = E'nkomrr'.enSteuergesetz, EStOV = Einkommensteuer- Durchführungsverordnung, GewStG' GewerbesteUergesetz, KStG = Körperschaftsfeurgesetz

the promotion of science and research (Section 52 (2) sentence 1 no. 1 AO)

the promotion of education, public and vocational training, including student aid (Section 52 (2) sentence 1 no. 7 AO)

the promotion of equal rights for women and men (S 52 Para. 2 SFD 1 No. 18 AO)

the promotion of civic engagement in favor of charitable, benevolent and ecclesiastical purposes (§ 52 para. 2 sentence 1 no. 25 AO)

Information on issuing donation receipts

Donation confirmations for donations

The corporation is entitled to issue donation receipts in accordance with the officially prescribed form (Section 50 (1) EStDV) for donations made to it for these purposes.

The official clusters for issuing tax assignment confirmations are available on the Internet at <https://www.formulare-bfin-v.de> as fillable forms.

Donation receipts for donations and, if applicable, membership fees may only be issued if the date of this assessment notice is no longer than three calendar years in the past and no exemption notice or exemption notice by means of an annex to the corporation tax assessment notice has been issued to date. The deadline is to be calculated to the day (Section 63 (5) AO).

Liability in the event of incorrect, etc confirmations of donations and misused donations

Who intentionally or grossly negligently 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 tax paid.

The lost income tax or corporation tax is assessed at 30% of the benefit, the lost trade tax at a flat rate of 15% (Section 10b (4) EStG, Section 9 (3) KStG, Section 9 No. 5 GewStG).

Notes on the deduction of capital gains tax

In the case of investment income received by 31.12.2027, it is sufficient for the exemption from capital gains tax deduction pursuant to Section 44a para. 4 and 7 sentence 1 no. 1 and AOs. 4b sentence 1 no. 3 and para. 10 sentence 1 no. 2 EStG, the submission of this assessment notice or the provision of a copy of this assessment notice is sufficient. The same applies up to the above-mentioned date for the refunding of capital gains.

*tax in accordance with Section 44b (b) sentence 1 no. 3 EStG by the depositing credit, financial services or securities institution.

As soon as the investment income within the meaning of § 43 AöS. 1 sentence 1 no. 1a EStG exceed an amount of EUR 20,00Q, a tax deduction of three fifths must be made if the creditor has not been the beneficial owner of the shares or profit participation certificates for at least one year without interruption when the capital income is received.

The submission of this assessment notice is inadmissible if the income is generated in an economic G. business operation for which exemption from corporation tax is excluded.

Legal notice

This administrative act can be contested by means of an objection. However, an objection is excluded if this decision amends or replaces an administrative act against which an admissible objection or (following an admissible objection) an admissible appeal has been lodged.

-In this case, the new appeal act becomes the subject of the appeal proceedings.

The objection must be submitted in writing to the above-mentioned tax office, sent to it electronically or declared there for recording.

The deadline for lodging an objection is one month. It begins at the end of the day on which you were notified of this decision. In the case of notification by simple letter or notification by registered letter by handover, notification is deemed to have been made on the third day after posting, unless the notification was received at a later date. In the case of service by certificate of service or by registered letter with acknowledgement of receipt or against acknowledgement of receipt, the date of notification is the date of service.

In the case of notification by ordinary letter outside the Federal Republic of Germany, notification shall be deemed to have been effected one month after posting, unless the notification was received at a later date. In the case of service by registered letter with acknowledgement of receipt or by request for service, the date of notification is the date of service.

When lodging the objection, the administrative act against which the objection is directed should be specified. The extent to which the administrative act is contested should be stated. Furthermore, the facts that serve as justification and the evidence should be stated.

Tax number 32489/22796

Data protection notice

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 contacts in data protection matters, please refer to the general information letter from the company administration. This information letter can be found at www.finanzamt.de (under the heading "Data protection") or can be obtained from your tax office.



4433 "6 Ö6 1436

ÖÖÖÖ2

ÖÖÖÖ2