

Consent to the sending of unencrypted e-mails by BZSt pursuant to second half of third sentence of Section 87a (1) German Fiscal Code (AO)

Federal Central Tax Office

An der Kuppe 1
53225 Bonn

If German Federal Central Tax Office (BZSt) electronically transfers data that is subject to tax secrecy, a suitable method must be used to encrypt this data. BZSt may communicate with you electronically in encrypted format using De-Mail, encrypted e-mail, or suitable methods via BOP.

If you would like BZSt to communicate with you **by unencrypted e-mail**, each person whose data will be sent in unencrypted format must first give a separate declaration of consent in writing using the following template. This particularly applies for persons filing joint returns. If not all data subjects do consent to sending unencrypted e-mails, BZSt will contact you only via the aforementioned encrypted methods or by mail.

An unencrypted e-mail is comparable to a postcard. Unauthorized third parties can view or tamper with it.

**Please also be sure to note the information on the second page of this form.
Complete the fields legibly, please. Mark the applicable boxes with an "x."**

Last name, first name or company:	
Address:	
Tax number:	

For natural persons:

Date of birth:	
Identification number ¹ :	

For corporations, associations of persons, and conglomerations of property, as well as for natural persons with limited/no legal competency:

Legally represented by	
Last name, first name:	
Date of birth:	
Address:	

BZSt already knows the legal representative and their scope.

Documentary evidence of the legal representation and its scope is enclosed.

¹ You can also find the identification number assigned to you by the Federal Central Tax Office pursuant to Section 139b AO on your income tax assessment..

In future, please exchange information by e-mail via the following e-mail address:

E-mail address:	
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I have access to this e-mail address and I regularly monitor its inbox for messages from BZSt.

or

This e-mail address belongs to a person authorized to represent me pursuant to Section 80 AO.
This person regularly monitors the inbox for messages from BZSt.

I am responsible for monitoring the e-mail box for messages from BZSt.

BZSt may communicate with me or my representative/authorized representative regarding my tax affairs via the specified e-mail address unless otherwise stipulated by law.

This consent applies to

_____.
(E.g. file number, audit number, tax number, identification number, serial number)

My consent applies to all timeframes and content or

only until,

only to the extent it concerns the taxable year(s)/audit periods.

It may be revoked in full or in part with future effect or may be amended by submitting a new form at any time.

Important information

BZSt employees may send unencrypted e-mails with protected data only if the data subject expressly consents to the unencrypted transfer of data and thus accepts the potential disclosure of their tax situation associated therewith via this method of communication (Section 30 Paragraph 4 (3) and second half of sentence 3 Section 87a Paragraph 1 AO, Article 6 (1) General Data Protection Regulation [GDPR]).

If BZSt may send unencrypted e-mails to you or to the person you have authorized, please personally sign the template completed in full and mail it to BZSt.

You can also scan it and send it as an e-mail attachment to

Please make sure that your personal signature is visible in the attachment.

This consent does not imply any entitlement to unencrypted e-mail communication. BZSt thus reserves the right to select another method of communication (e.g. by mail), for instance if e-mail communication is not possible for technical reasons or if transmission via another method is required. In particular, notices of assessment are not permitted to be announced by unencrypted e-mail.

For electronic communication with BZSt, please also note the information at the following internet site: www.bzst.bund.de. Self-assessed tax returns cannot be sent to BZSt by e-mail.

In the knowledge of all this information, I hereby consent to having BZSt send protected data to me or the person I have authorized by unencrypted e-mail.

Attached files must be sent with password protection:

_____ should be used as the password.

The password will be sent/agreed on separately.

I am aware that unencrypted electronic communication is not secure and may be viewed or tampered with by third parties. I accept the possibility that unauthorized third parties may thus learn of my tax situation.

This consent may be revoked in writing (letter/fax) or by e-mail at any time. Such revocation does not take effect until it is received by BZSt.

(Place, date)

(Signature²)

Data privacy:

Information on the processing of personal data by the tax administration, your rights under the General Data Protection Regulation, and your contacts for data protection issues can be found in the general information letter of the tax administration (<https://www.bzst.de/EN/Service/PrivacyPolicy>).

² The consent must be signed by the legal representative for corporations, associations of persons with or without legal competency, or conglomerations of property, as well as for natural persons with limited/no legal competency.