



## STATUTE FOR THE ASSOCIATION " GTC LOHNSTEUERHILFEVEREIN "

### § 1 - NAME, LOCATION AND WORK AREA

- ( 1 ) The association bears the name GTC Lohnsteuerhilfverein
- ( 2 ) It shall be registered in the register and then transfers the word " eingetragener Verein".
- ( 3 ) The association has its seat in Munich and thus in the district of the Bavarian State Tax Office . The Executive is located in Munich and thus in the same district . The field of activity of the Association is the scope of the Basic Law .

### § 2 - PURPOSE OF THE ASSOCIATION

The Association is a self-help institution of workers. Its purpose is exclusively the assistance in tax matters in the power under § 4 No. 11 of Steuerberatungsgesellschaft Act ( StBerG) for its members. He is not aligned on a commercial business operation and thus an ideal club within the meaning of § 21BGB.

### § 3 - MEMBERS

Member , any employee in the working area of the club, (which) after § 2 sentence 1 of the articles may be advised by the club. Other persons may be a member when their membership will help to achieve the statutory purpose of association .

### § 4 - START OF MEMBERSHIP

- ( 1 ) The intervention shall be filed in writing.
- ( 2 ) All comers fees prior to delivery of the Declaration of a statute and a contribution arrangement known and handed over at the request of joining .
- ( 3 ) The Board may refuse to join. Should the Board not react within 14 days of the request of a membership, so membership is confirmed .

### § 5 - TERMINATION OF MEMBERSHIP

- ( 1 ) Membership is terminated by voluntary resignation, disqualification , removal from the member list or by death.
- ( 2 ) The withdrawal is only possible at the end of each fiscal year . For the case of a contribution increase is an extraordinary right of withdrawal . He is a notice period of 3 months before the end of each fiscal year , for the case of the extraordinary from accession 3 months prior to application of the increased contribution ( § 7 paragraph 3 of the Statute ) , by registered letter to be explained to the Board .
- ( 3 ) A member may be expelled from the organization if it has grossly violated the statute or the reputation of the club or its members. The Board shall decide about the withdrawal in writing , stating the reasons upon prior to consulting the member . The member has the right to appeal against the exclusion decision of the Board within one month after receipt of a written objection to the Board.. Then the next general meeting will decide on the appeal .
- ( 4 ) A member may be removed by resolution of the Board from the membership list , if it is in spite of two written reminders with the payment of membership fees in arrears . The deletion may only be adopted if after sending the second reminder at least two months have elapsed and in this reminder cancellation is threatened .
- ( 5 ) After completion of the membership forfeits all rights and obligations against the club . This does not apply to any liability claims under § 15 of the Articles of Association. At the same time the former member is automatically relieved of all its own functions within the association .

### § 6 - RIGHTS AND OBLIGATIONS OF MEMBERS

- ( 1 ) The club membership entitles the member to seek advice from the association in accordance with the constitution. The member is obliged to hand over all necessary documents for consulting the club and to provide information.
- ( 2 ) Each member entitled to vote may attend the meeting.
- ( 3 ) The member is obligated to pay contributions under § 7 of the Constitution .
- ( 4 ) A claim for a distribution of the Association's assets does not exist.



### **§ 7 - MEMBERSHIP FEES**

- (1) There is a single annual membership fee and a one-time admission fee levied. The membership fee is differentiated in social terms .
- (2) The admission fee and the first annual fee are entering the club to paid. Subsequent premiums are due on January 15 of each year.
- (3) The amount of the admission fee and the membership fee will be set out in a membership fee regulation, which must be approved by the General Assembly. Changes in the contribution rules are also to be approved by the General Assembly. The amended or recast contribution order is to give the members known four months before the date , to apply from them.
- (4) In addition , for the assistance in tax matters within the meaning of § 2 of the statutes, no special charge levied.

### **§ 8 - FISCAL YEAR**

The fiscal year is the calendar year.

### **§ 9 - ORGANS OF THE ASSOCIATION**

The organs of the Association are the General Assembly and the Executive Board . A member of the Association may only members of the club members .

### **§ 10 - GENERAL MEETING**

- (1) The General Assembly is the supreme body of the Association.
- (2) In the General Assembly, each member has one vote .
- (3) The general meeting has to take place at least once a year.
- (4) It is convened by the Board. The notice shall be given in writing within a period of 14 days, including the agenda , the venue and the time . At the same time , the supervisory authority must be informed. The invitation is to give each member individually and is considered received if it is sent to the last designated by the Member address.
- (5) The Board within three months of notification of the substance of the audit findings of the audit business ( § 13 No. 1 of the Statutes ) to the Members hold a general meeting , in particular a Conduct debate on the outcome of the Control and the Discharge of the Board for its management during the audited Fiscal year are to be decided .
- (6) At the request of at least 20 % of all members of the Board shall convene a extraordinary General Assembly within a period of 4 weeks.
- (7) The agenda is determined by the Board . Each member may request at least one week before the meeting to the Board in writing of the addition to the agenda . The chairman has to give at the beginning of the General Assembly announce the supplement . A request to amend the agenda , which are made in the general assembly decides the meeting.
- (8) The General Assembly is chaired by the Chairman. If no board member at - we send , the Assembly determines the chairman. The method of voting shall decide the chairman. The election must be made in writing , if 1/3 of the published voting members so request.
- (9) The decisions of the General Assembly of the provisions of § 33 BGB (amendment , modification of the association's purpose) shall, without prejudice passed by a simple majority of the members that appeared . Any duly convened general meeting shall constitute a quorum .
- (10) Over decisions of the General Assembly is to keep a log , which must be signed by the protocol director and chairman. The protocol shall be attached to the General Assembly a list of all participants .
- (11) The General Assembly has exclusive jurisdiction over the following matters:
  - election and removal of directors
  - Approval of the contribution rules
  - Approval of the budget
  - Acceptance of the annual report of the Board
  - discussion of the results of the Control
  - Approval of the Board
  - Approval of contracts concluded with the club board members or their relatives
  - Resolution on the amendment of the statutes and the dissolution of the Association



### § 11 - BOARD OF DIRECTORS

- ( 1 ) The Board in the meaning of § 26 BGB consists of a chairman and two deputy Chairman.
- ( 2 ) The first chairman is authorized to represent . The deputy together.
- ( 3 ) The board is elected by the General Assembly for a term of five years. The election of board members is at an important reason according to § 27 (2) BGB revocable. However, he remains in office until a new board is elected . Re-election is permitted.
- ( 4 ) The Board shall take its decisions by a simple majority . Unless the Board consists of two members , unanimity is required .
- ( 5 ) Board members shall receive no compensation for their service . Proven charges and expenses that are a member of the board in the discharge of his duties has arisen may be reimbursed appropriately.
- ( 6 ) If made on - a member of the board as managing director or advisory services from the club , so it requires on the amount of remuneration payable to the approval of the General Assembly. The Board is not exempt from the provisions of § 181 BGB .
- ( 7 ) Find § § 664-670 BGB for the management of the Board application.
- ( 8 ) The Board shall in particular fulfill the following tasks:

- Management and monitoring of ongoing and extraordinary business of the Association
- appointment of a manager individual section of § 30 BGB , unless the board itself conducts the business of the Association
- Establishment and operation of advisory services and monitoring within the meaning of § 14 of the Articles
- Announcement of the financial audit report and convening of the general assembly
- implementation of the decisions of the General Assembly
- carrying out the obligations arising from the Tax Consultancy Act to the supervisory authority

### § 12 - AMENDMENT OF

- ( 1 ) The articles of incorporation may be amended only in a general meeting at which the specific reference to the proposed amendment of the Articles of Association has been invited . Amending the Articles of Association require a majority of three fourths of the members present .
- ( 2 ) To change the association's purpose , the consent of all members is required. the Consent of the non- attending members must be in writing .

### § 13 - DUE TO THE SUPERVISORY AUTHORITY

The board has to comply with the Tax Consultancy Act obligations for the association to fulfill to the supervisory authority . These are in particular the following:

- 1 The Association shall have the completeness and accuracy of records and the assets survey and the correspondence of effective management with the articles of association, legitimate tasks of the Wage Tax Association annually within 6 months after termination of the fiscal year to allow scanning multiple business examiner one or .
- 2 For fiscal auditors can only be ordered :
  - Individuals and companies that are unlimited assistance be - adds in tax matters ,
  - auditing associations , whose statutory purpose, the regular or extraordinary examination of the members is one if at least one legal representative of the Association of accountants, tax agent , attorney, Certified Public Accountants or Chartered Accountant is .
- 3 persons in whom the suspicion of partiality or the possibility of a conflict of interest exists, particularly because they are board members, special representative or salaried employees of the association, can not be business accountant. This also applies to persons who advise or assist , supervise the members of the one or have this done during the audit period or who have been involved in the leadership of the books or formation documents to be audited the club organizationally or economically .
- 4 The association has the main content of the audit findings to the members known in writing within one month after receipt of the audit report , but not later than nine months after the end of the financial year , forward a copy thereof to the competent authority and within 6 months after receipt of the audit report.
- 5 The association shall notify any amendment to the competent authority within one month of the decision . From forthcoming General Assembly meeting they must be informed at least 2 weeks in advance.



6 The authorized representatives of the Association have the appropriate regulatory authorities, the as defined for the registration or deletion in the list of Lohnsteuerhilfe clubs necessary information Notified within 2 weeks DVLStHV § 7 and § 30 StBerG .

#### **§ 14 - ADVISING MEMBERS**

- ( 1 ) The advice of the members is as defined only in counseling centers § 23 StBerG exercised.
- ( 2 ) Assistance in Tax Matters , in the exercise according to § 4 No. 11 StBerG is exercised only by persons who belong to a counseling center. All persons whose services the club uses when providing assistance in tax matters , are responsible for maintaining the duties specified in this Statute . Each counseling center a director is appointed ; he may manage only one more counseling center at the same time . The consulting branch manager exercises the Fachauf oversight of the companies operating in the counseling office people.
- ( 3 ) The head of an advisory body only persons may be appointed who meet the conditions of § 23 para 3 StBerG in the current version . Who has behaved in such a way that the concern is well founded, he will not perform the duties of the Wage Tax Association , may be appointed as a consulting office managers.
- ( 4 ) Assistance in Tax Matters is proper , conscientious, and concealed practiced off . The exercise of any other economic activity in conjunction with the help of performance in tax matters is not permitted.
- ( 5 ) The reference files on assistance in tax matters , in the exercise following § 4 No. 11 StBerG of members shall be kept for a period of 10 years after completion of the activities of the Association in the tax case of the member. This obligation shall cease , however, before the end of this period , if the club asks that member to take the hand acts in reception and a member of this request is not complied with within six months after it received them . The measures taken in the Tax Consultancy Act in other legislation includes regulations on the obligation for the storage of business documents remain unaffected.

#### **§ 15 - LIABILITY , LIABILITY INSURANCE**

- ( 1 ) With regard to assistance in tax matters for the members , the liability of the Association for the fault of its bodies and employees are not excluded.
- ( 2 ) resulting from the assistance in tax matters resulting liability risks (eg Incorrect advice , loss of processing documents) closes the club one asset liability insurance in an appropriate amount from . Responsible i.S.d. § 117 para 2 of the Law on Insurance Contracts is the Bavarian State Tax Office.

#### **§ 16 - DISSOLUTION OF THE ASSOCIATION , LIQUIDATION**

- ( 1 ) The dissolution of the Association convened separately in only one for this purpose General Assembly will be decided . This requires a 3/4-majority the appeared members.
- ( 2 ) If the general assembly decides otherwise, the board members are liquidators . The power of representation in accordance with § 11 paragraph 2 of the Statute applies in this case accordingly.
- ( 3 ) At the request of the chairman is in accordance with the appointment of a commissioner for the settlement of pending tax matters before the vote on the resolution of the association and the use of the association's assets . To adopt § 24 StBerG well as the retention of hand - files in accordance with § 26 paragraph 4 StBerG .
- ( 4 ) In case of dissolution of the Association , the remaining assets after liquidation carried out on forfeited to a charitable organization . About the beneficiaries is to be decided in the members' meeting separately.

#### **§ 17 - JURISDICTION**

Jurisdiction is the registered office of the association. Place of performance is in any case Munich.

#### **§ 18 - FINAL DETERMINATION**

If any part of these Articles be or become invalid , this shall not affect the validity of the remaining parts of statutes .

Munich, December 4, 2013