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Refunds of German withholding tax via DIP/KaFE

Documentation of the process and input data points required for bulk processing within the Divizend platform

Version 4.1.0 – Classification: Public

Divizend GmbH
Nymphenburger Str. 10
80335 München
Germany

https://divizend.com
info@divizend.com

Your contact
Julian Nalenz, CTO
julian.nalenz@divizend.com
+4915905823808
https://www.linkedin.com/in/nalenz/

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Semantic versioning

This document and Divizend's KaFE interface overall use the concept of *semantic versioning*, a common and easily understandable industry standard in large-scale software management. See https://semver.org/ for further information. Most importantly:

- The version always consists of three numbers: **MAJOR.MINOR.PATCH**.
- If the MAJOR version is increased (e.g. from 2.1.0 to 3.0.0), this marks changes that are **incompatible** to the previous version, meaning that an updated data input format must be used. All users of the KaFE interface should adjust the data they provide to the latest version.
- If the MINOR version is increased (e.g. from 2.0.0 to 2.1.0), this marks functionality that has been **added in a backwards-compatible manner**. Existing inputs can continue to be used, but new features, new information or new explanations might be available.
- If the PATCH version is increased (e.g. from 2.0.0 to 2.0.1), this marks backwards-compatible **bug fixes**. No change in input data is needed.

Changelog

Since version 3.0.0, the changes listed in the changelog below are classified according to whether they relate to a MAJOR, a MINOR or a PATCH change.

Version	**Date**	**Changes**
1.0.0	2023-08-29	Initial release.
1.1.0	2023-09-25	Minor formatting improvements.
2.0.0	2024-01-30	Added three new "TaxTreatment" properties within "creditorsNatural" (only for Swiss beneficiaries). Added four new "Questions_for_50j" properties within "creditorsJuridical" (only for beneficiaries with a country/legal form combination from section 8.1). Updated possible values for "CapitalIncome" within "income" according to BZSt updates (removed HINTERLEGUNGSSCHEINE, added GRENZKRAFTWERK_RHEIN, GENUSSRECHTE_MIT_LIQUIDATIONSERLOES and GENUSSRECHTE_OHNE_LIQUIDATIONSERLOES). Corrected "Business_Establishment/Business_Establishment_DE"

		within “income” to now be required (technically only needed for juridical entities). Fixed typo in column name “Economic_Ownership/Ownership_and_Right_To_Use” within “income”. Removed section “Divizend’s approach to bulk processing” because it is deprecated and will be moved to a new bulk processing manual. Updated section “Input file structure” according to recent developments.
2.1.0	2024-02-10	Added instructions on how to use the bulk processing within the Divizend platform (new section 7). Fixed heading of section 5.2 to be “Required files”.
3.0.0	2024-05-22	**MAJOR changes (action required):** - Use version 3 in the “meta” sheet. Make sure to use the updated templates. Find updated templates with demo data here. - Removed the field “CreditorNat/General_Data/Nationality” from the “creditorsNatural” sheet and this documentation, because it is not needed by the BOP anymore. **MAJOR changes (incompatibilities with version 2):** - Added section 5.4 (Character set limitations). - Added BOP-defined length restrictions to most fields with type “String” in section 6. - Marked “generalData/LegalForm” in “creditorsJuridical” as required. - Marked “Bank/Account/BIC” and “Bank/Account/IBAN” in both sheets “creditorsNatural” and “creditorsJuridical” as required. - Marked the fields relating to a beneficiary’s TIN as required, i.e. “CreditorNat/General_Data/IDNumber_CountryOfResidence” (in “creditorsNatural”) and “CreditorJur/General_Data/IDNumber_CountryOfResidence” (in “creditorsJuridical”). **MINOR changes:** - Added section on “Semantic versioning” above. - Added section 2.3 (Terminology and roles), explaining the terms “Creditor”, “Authorized representative” and “Authorized recipient”. - Added note to section 5.2 (Required files) that XLSX must be provided, not CSV. - Added link to demo data to section 5.5 (Further resources). - Added section 5.3 (Data types), explaining the

		types "String", "Number" and "Boolean". - Added section 6.4.2 (Tax certificates), explaining the format and legal basis for tax certificates. **PATCH changes:** - Various formatting improvements.
3.1.0	2024-07-01	**MINOR changes:** - Marked "CreditorNat/German_TaxOffice/Inquiry_TaxReturn" in "creditorsNatural" as required. - Marked "CreditorJur/German_TaxOffice/Inquiry_TaxReturn" in "creditorsJuridical" as required. - Marked "AuthorizedRep/General_Data/LegalForm" in "creditorsNatural" and "creditorsJuridical" as required. - Market "Economic_Ownership/Ownership_and_Right_To_Use" in "income" as required. - Added section 5.4 (Required, optional and semi-required fields), including input data cluster constraint details. - Made the contents of the "Required" columns in section 6 more precise.
3.2.0	2024-07-03	**MINOR changes:** - Marked "TaxTreatment/Taxation_Treatment" in "creditorsJuridical" as required. - Marked "Business_Establishment/Business_Establishment_DE" in "income" as required. - Clarified "Required" column contents for "InvTaxAct/StatusCertificateDetails/..." fields in "creditorsJuridical". - Clarified "Description" and "Required" column contents for "Depositary_Receipts/..." fields in "income".
3.2.1	2024-08-07	**PATCH changes:** - Fixed "Required" column contents for "CreditorNat/German_TaxOffice/TaxNumber/State" and "CreditorNat/German_TaxOffice/TaxNumber/Number" from "creditorsNatural".
4.0.0	2024-09-16	**MAJOR changes (incompatibilities with version 3):** - Use version 4 in the "meta" sheet. Make sure to use the updated templates. - Moved to the new DIP (Digital inbox) implementation of electronic submission. - Changed submission flow in the meaning that transferring the claims directly submits them to the BZSt instead of waiting Divizend employees to validate the submission.

		- Added three new worksheets that need to be present in the “data.xlsx” file: certificatesOfResidence, investmentChain and transactionData. - Added, removed and updated multiple fields concerning the creditorsNatural, creditorsJuridical and income worksheets. - Changed the claim grouping to no longer separate claims containing depositary receipts but rather split claims by certificate of residence validity. - Introduced new documents to upload. **MINOR changes:** - Removed section “Robotic Process Automation” and changed section “Divizend’s RPA interface for BOP’s KaFE form submissions” to “ Divizend’s DIP implementation”. - Updated the limitations concerning file sizing.
4.0.1	2025-01-17	**PATCH changes:** - Added note about § 11 InvStG to section 2.1. - Fixed typo in requirement condition for field "CreditorNat/German_TaxOffice/TaxNumber" to "./German_TaxOffice" - Fixed typo in requirement condition for field "CreditorJur/German_TaxOffice/TaxNumber" to "./German_TaxOffice" - Fixed typo in requirement condition for fields "CreditorJur/OptingUnderCorpTaxAct/TaxAuthority" and "CreditorJur/OptingUnderCorpTaxAct/FileNumber” to "./OptionKStG" - Minor formatting fixes.
4.1.0	2025-02-07	**MINOR changes:** - Added a new legal basis for reclaim applications “LegalBasis/Par32Abs6KStG” with the associated new data requirements explained in section 5.7. - Added a requirement for Italian residents to specify if they are German citizens in “CreditorNat/General_Data/NationalityIsDE”. If that’s the case, these creditors have to provide information about their tax liability in Germany. - Renamed the “TaxTreatment/SwitzerlandQuestions/LiabilityEnded” field to “CreditorNat/German_TaxOffice/LiabilityEnded” as the requirement to include it has changed. - Restructured the information on holding periods for substantial holdings to accommodate the DTA requirements from Japan and Australia.

		- The tax certificate serial number in “DocumentProof/TaxCertificateNumber” is now required for dividends after 2026-12-31 instead of 2024-12-31. - Applicants from Singapore wishing to submit applications for inflows that happened before 2021-12-31 no longer have to provide data in accordance with section 50j of the Income Tax Act. **PATCH changes:** - Removed the “Other possibly requested documents” in section 5.8 as it is no longer relevant. - Added unrequired address fields that were previously missing in the documentation and/or in the spreadsheet template.

1 Introduction

- Divizend GmbH is a leading financial services firm specializing in foreign withholding tax refunds, based in Germany, with subsidiaries in Luxembourg, Switzerland and Singapore.
- Divizend provides a cloud-based dashboard for claim monitoring, eliminating the need for B2B clients to incur large-scale integration costs.
- Divizend manages claim generation and dispatches globally upon data receipt.
- Partnership with Divizend boosts client satisfaction and potential assets under management.

2 KaFE

KaFE stands for "**Ka**pitalertragsteuer **F**reistellung und **E**rstattung" in German, which translates to "Capital Earnings Tax Relief and Refund." KaFE is a digital procedure that allows individuals and businesses to apply for relief or reimbursement of capital earnings tax in Germany.

2.1 Electronic submission

Starting January 1, 2023, it is mandatory to submit relief applications electronically. These submissions could be made via the DIP mass data interface from the German Federal Tax Authority (Bundeszentralamt für Steuern, BZSt). The electronic submission became mandatory following the passing of the Abzugsteuerentlastungs-modernisierungsgesetz (AbzStEntModG) in 2021.

Note that claims under § 11 InvStG cannot be submitted via the KaFE interface. Instead, as outlined here, such claims can currently only be submitted via paper or via the frontend of the new BZSt online.portal; according to the BZSt in an email from Katharina Eich from 2025-01-17, no API-based submission is planned for reclaims under § 11 InvStG right now, but Divizend is able to support bulk submissions here as well anyway through RPA of the new BOP. In case you require such reclaims in bulk processing form, please contact your Divizend representative.

2.2 DIP (Digital Inbox)

DIP (digitaler Posteingang) is the new mass data interface of the BZSt online.portal. Companies can transfer large amounts of data automatically to the BZSt via interface. Data is exchanged in XML format and is implemented in an automated process via the DIP interface for mass data.

2.3 Terminology and roles

Term	Description
Creditor	Synonymous with “final beneficial owner”. The term “creditor” was chosen in the Excel format and in the following documentation only because the DIP calls the beneficiary this way, even though the standard terminology in the financial sector is “beneficial owner”. Thus the term “creditor” is used to stay consistent with the internals of the DIP. A “natural creditor” (as used in the sheet “creditorsNatural” documented in section 6.1) refers to a beneficial owner who is a regular individual, i.e. a private person. A “juridical creditor” (as used in the sheet “creditorsJuridical” documents in section 6.2) refers to a beneficial owner who has any other legal form, e.g. a company, foundation, fund etc.
Authorized representative	This is typically the institution which is the owner of the DIP certificate through which the claim is submitted, i.e. Divizend Steuerberatungs GmbH or another institution which Divizend has a direct customer relationship with, in case that institution’s DIP certificate is used. German: “Bevollmächtigter”.

3 Divizend’s DIP implementation

Divizend’s advanced interface, built on expertise in bulk processing and German reclaims, provides institutions and clients a streamlined solution for KaFE claim submissions.

3.1 Key features and process overview

- **KAFE claim submission:** Divizend specializes in automating the submission of "Antrag auf Erstattung bzw. Freistellung von Kapitalerträgen nach § 50c bzw. § 44a Abs. 9 Einkommensteuergesetz" or "Application for a refund of or exemption from capital income tax pursuant to section 50c or 44a (9) of the Income Tax Act."
- **Scope of solution:** This interface caters to all tax domiciles/nationalities, for both natural and legal beneficial owners.
- **Power of attorney:** Beneficiaries simplify the process by authorizing Divizend Steuerberatungsgesellschaft GmbH, a licensed German tax advisory firm, ensuring compliant submissions. Alternatively, a user of Divizend’s bulk processing platform can use their own DIP certificate.
- **Native feedback:** Claim updates and outcomes are available directly from the Divizend platform.

3.2 Bulk processing workflow

Variant A:

- Beneficiaries authorize Divizend Steuerberatungs GmbH, Divizend's licensed German tax advisory entity.
- Divizend's digital DIP certificate is used.
- Clients upload their claim data into the Divizend platform.
- Claims are submitted to BZSt Online Portal via the DIP interface.
- All claim statuses are available within Divizend for viewing or export.

Variant B:

- Divizend assists clients in getting a DIP digital certificate.
- The certificate is transferred to Divizend for bulk submissions.
- Clients upload their claim data into the Divizend platform.
- Claims are submitted to BZSt Online Portal via the DIP interface.
- All claim statuses are available within Divizend for viewing or export.

3.3 Requirements for power of attorney

Typically, when Variant A is chosen, a **chain** of powers of attorney is used, namely one between the beneficiary and its bank and one between the bank and Divizend Steuerberatungs GmbH. The beneficiary authorizes its bank, which in turn authorizes Divizend Steuerberatungs GmbH to submit the refund applications. Divizend Steuerberatungs GmbH is specified as the authorized representative in all the submitted reclaim applications.

The beneficiary's power of attorney to its bank must provide for the possibility of a **sub-authorization (Unterbevollmächtigung)**. Both powers of attorney must be uploaded to the Divizend platform in order to allow the submission of claims.

3.4 Payouts to omnibus accounts

In the scenario described in the previous section, sometimes the bank wants the reimbursements not to be paid directly to the beneficiaries' accounts, but first to an **omnibus account**, from which the reimbursements are then to be **forwarded** to the individual beneficiaries, minus the bank's fees. This is particularly relevant for beneficiaries outside the SEPA/IBAN area. It is important to note that this omnibus account does not belong to Divizend Steuerberatungs GmbH, but to the bank directly, i.e. Divizend Steuerberatungs GmbH has no access to this account at all.

To make this possible, the power of attorney between the beneficiary and its bank must also authorize **the bank** to receive tax refunds. The refund application must then specify the account details of the bank.

4 Input file structure

4.1 Overview

When uploading data to the Divizend bulk processing interface, please upload the files as follows. No subdirectories should be used.

4.2 Required files

1. Excel file (data.xlsx): Contains six worksheets:
    - creditorsNatural: Ensure the "id" column is unique for every entry.
    - creditorsJuridical: The "id" column must be unique (even across natural and juridical creditors).
    - certificatesOfResidence: This worksheet includes the different certificates of residence a creditor has and is referenced by the income worksheet.
    - income: This worksheet references data from the two prior sheets using the "creditorId" column and has its own "incomeId" column.
    - investmentChain: This worksheet contains data concerning indirectly held income sources. It describes the holding chain from the creditor to the debtor of the capital income. It should also reference an income sheet row using the "incomeId".
    - transactionData: This worksheet references income sources that fall under the 50j Income Tax Act conditions and includes data concerning the holding history of the resource. It should also reference an income sheet row using the "incomeId".
    - meta:
        - Important: Do not modify this worksheet manually.
        - Purpose: It keeps track of the template version.
        - Current version: The current version is "4.1". Should the template be updated in the future, this ensures compatibility with past versions. Versions 1, 2 and 3 are not supported anymore.
    - Note that this file should actually be uploaded as an Excel (XLSX) file, not as many separate CSV files.

2. PDF documents
    - Naming Convention: Each PDF should start with the respective creditor's ID, followed by a hyphen. This ensures correct file-creditor matching.
        - Note: Creditor IDs should not contain hyphens.
        - If a bulk processing user would like to use a different separator than a hyphen, please contact us.
    - For the naming convention of income receipts/tax certificates, please see section 5.6 (Attachments), as their filenames need to include both the creditorId and the incomeId for the files to be matched correctly.

4.3 Data types

The following formats are used in the Excel spreadsheet:

Type	Description
String	A simple string of characters, i.e. a word, a phrase, a name or something similar. If applicable, limitations to the format of a specific string are noted. Such limitations must be strictly followed, especially in the case of enumerations indicated by "either ... or" or "one of the following".
Number	A simple number. Note that due to the use of Excel instead of CSV, it is irrelevant whether commas or periods are used as decimal separators.
Boolean	The string "true", indicating an affirmative answer, or the string "false", indicating a negative answer.

4.4 Required, optional and semi-required fields

Firstly, fields can be either marked in the "Required" section with:

- "Yes": the field must always be provided
- "No": the field is always optional
- "yes": The field is semi-required (see below)
- "no": This field is not required but can only be filled under certain conditions

There are certain sections of the form which can either be left completely blank or which must be filled with at least all their required fields. Such semi-required fields are marked with "yes" (notice the lowercase "y").

We call these sections "clusters" and each cluster gets a name. At the beginning of each section in chapter 6, the clusters of that sheet are listed. Additionally, there can be relationships between clusters, e.g. that either one cluster must be given, or another one, or both.

Similarly to semi-required fields, fields that are marked with "no" (lowercase "n") are never required, but can only be filled when choosing to fill the cluster in question.

In the final input data spreadsheet (data.xlsx), it can be chosen for each row individually with which option that row wants to go. The choice of cluster within a row is implicit, i.e. it is not directly stated anywhere in the final spreadsheet. Instead, the provider of the data.xlsx spreadsheet must make sure that either all fields from one cluster are left blank in a certain row, or at least all required fields from that cluster are provided.

4.5 Character set limitations

The DIP interface imposes files to be encoded in UTF-8 encoding.
If inadmissible characters are used in the, it may result in rejection of the claim.

4.6 Further resources

For further resources such as the most recent version of this documentation and an Excel template for the format outlined in section 5, please get in touch with our team at sales@divizend.com.

You will receive a collection with different demonstrations. The “first-demo” subfolder is especially relevant here and the XLSX files within it should be used as templates for clients to prepare their data.

4.7 Tracking your submission

The Divizend interface will allow you to monitor the status of all submitted claims, indicating if they are still under processing, have been accepted, or were rejected.

5 Excel format specification

5.1 Sheet "creditorsNatural"

- clusters
  - LEGAL_REP
  - REP_NAT
  - REP_JUR
  - CONTACT_PERS
  - AUTHORIZED_REP
  - TAX_PRIVILEGES
- cluster constraints
  - LEGAL_REP is only required when the creditor is considered a minor in the German law (has not reached the age of 18).
  - AUTHORIZED_REP fields are to be left blank when using the **Variant A** from section 3.2.
  - An authorized representative could either be REP_NAT for a natural representative or REP_JUR for a non-natural representative.
  - The TAX_PRIVILEGES cluster is only to be filled when the creditor asserts an entitlement under section 32 (6) German Corporation Tax Act.

Name	**Description**	**Data Type**	**Required**
id	Arbitrary, but unique creditor ID, e.g. a customer number	String	Yes
generalData/Country	Country of residence (Ansässigkeitsstaat)[1]	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
CreditorNat/General_Data/WithholdingTaxNumber	Withholding tax number (Kenn-Nummer des BZSt)[2]	String (exactly 8 digits (0-9))	No
CreditorNat/General_Data/FormOfAddress	Form of address (Anrede)	String (either "FRAU", "HERR" or "KEINE_ANREDE")	Yes
CreditorNat/General_Data/FormOfTitle	Title (Titel)	String (maximum length: 40 characters)	No

[1] This refers to the beneficiary's country of tax residency.
[2] Note that this is a tax number which might have been assigned to the beneficiary previously if the beneficiary ever had contact with the BZSt before. This field does **not** refer to the beneficiary's tax identification number (TIN). The TIN shall instead be given in the field "CreditorNat/General_Data/IDNumber_CountryOfResidence".

CreditorNat/General_Data/Name	Name/Family name (Nachname)	String (maximum length: 120 characters)	Yes
CreditorNat/General_Data/GivenName	Given name (Vorname)	String (maximum length: 80 characters)	Yes
CreditorNat/General_Data/Birthday	Date of birth (Geburtsdatum)	String (date as YYYY-MM-DD)	Yes
CreditorNat/General_Data/NationalityIsDE	Does the creditor have German citizenship? (Besitzt die beschränkt steuerpflichtige Person die deutsche Staatsangehörigkeit?)	Boolean	Only when "generalData /Country" is it
CreditorNat/General_Data/NationalityIsKW	Does the creditor have Kuwaiti citizenship? (Besitzt die beschränkt steuerpflichtige Person die kuwaitische Staatsangehörigkeit?)	Boolean	Only when "generalData /Country" is kw
CreditorNat/General_Data/NationalityIsCH	Does the creditor have Swiss citizenship? (Besitzt die beschränkt steuerpflichtige Person die schweizerische Staatsangehörigkeit?)	Boolean	Only when "generalData /Country" is ch
CreditorNat/General_Data/IDNumber_CountryOfResidence	Foreign tax identification number (Ausländische Steueridentifikationsnummer) TIN	String (maximum length: 40 characters)	Yes
CreditorNat/Address/Street	Street (Straße)	String (maximum length: 100 characters)	Yes
CreditorNat/Address/Floor	Floor (Etage)	String (maximum length: 40 characters)	No
CreditorNat/Address/Apartment	Apartment number (Wohnung)	String (maximum length: 40 characters)	No
CreditorNat/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No

CreditorNat/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No
CreditorNat/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No
CreditorNat/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	No
CreditorNat/Address/City	City (Ort)	String (maximum length: 100 characters)	Yes
CreditorNat/Address/Region_FederalState	Region/Federal state (Bundesstaat/Bundesland)	String (maximum length: 100 characters)	No
CreditorNat/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
CreditorNat/ContactPerson/FirstName	First name of the contact person (Vorname der Ansprechperson)	String (maximum length: 80 characters)	yes (cluster: CONTACT_PERS)
CreditorNat/ContactPerson/Name	Last name of the contact person (Nachname der Ansprechperson)	String (maximum length: 120 characters)	yes (cluster: CONTACT_PERS)
CreditorNat/ContactPerson/Organization	Organization of the contact person (Name der Organisation, für die die Ansprechperson tätig ist)	String	no (cluster: CONTACT_PERS)
CreditorNat/ContactPerson/Email	Email address of the contact person (E-Mail-Adresse der Ansprechperson)	String	no (cluster: CONTACT_PERS)
CreditorNat/ContactPerson/PhoneNumber	Phone number of the contact person (Telefonnummer (Vorwahl/Rufnummer) der Ansprechperson)	String (length between 5 and 21 characters, possible to begin with a "+" but the rest of the character need to be digits as well as "/" or "-")	no (cluster: CONTACT_PERS)
CreditorNat/German_TaxOffice/German_TaxOffice	Is the person with limited tax liability registered with a German tax office?	Boolean	Only if "TaxTreatment/SwitzerlandQuestions/In_Germany_Min_5_Years_

	(Wird die beschränkt steuerpflichtige Person bei einem deutschen Finanzamt geführt?)		Taxable" is false or not set
CreditorNat/German_TaxOffice/TaxNumber	Tax number at the German tax office in the standardized national format (Steuernummer beim deutschen Finanzamt im bundeseinheitlichen Format)	String	Only when "./German_TaxOffice" is true
CreditorNat/German_TaxOffice/TaxLiabilityGermany	Was the person with limited tax liability subject to unlimited income tax liability and did this tax liability end in the year the tax was due or during the ten calendar years preceding the most recent inflow indicated in the application? (War die beschränkt steuerpflichtige Person in Deutschland unbeschränkt einkommensteuerpflichtig und hat diese Steuerpflicht im Fälligkeitsjahr oder in den letzten zehn Kalenderjahren geendet, die dem im Antrag enthaltenen jüngsten Zufluss vorangegangen sind?)	Boolean	Only when "generalData/Country" is it AND "CreditorNat/General_Data/NationalityIsDE" is true
CreditorNat/German_TaxOffice/TaxLiabilityGermany5Years	Was the person with limited tax liability subject to unlimited tax liability in Germany for at least five years during the ten years preceding the end of the unlimited tax liability? (War die beschränkt steuerpflichtige Person innerhalb der letzten zehn Jahre, die dem Ende der unbeschränkten Steuerpflicht vorangegangen sind, mindestens fünf Jahre in Deutschland unbeschränkt steuerpflichtig?)	Boolean	Only when "./TaxLiabilityGermany" is true
CreditorNat/German_TaxOffice/LiabilityEnded	In which calendar year did the unlimited tax liability end?	String (valid year (four digits), e.g. 2020)	Only when "./TaxLiabilityGermany" is true

	(In welchem Kalenderjahr endet die unbeschränkte Steuerpflicht?)		OR "TaxTreatment/SwitzerlandQuestions/In_Germany_Min_5_Years_Taxable" is true
AuthorizedRep/General_Data/LegalForm	Legal form (Rechtsform)	String (either "N" if the authorized representative is a natural person, "J" for a not natural person)	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Authority/TaxProfessions	I confirm that I am a member of the tax advisory professions within the meaning of sections 3 or 4 number II German Tax Advisory Act (Ich bestätige, dass ich den steuerberatenden Berufen im Sinne der SS 3 Oder 4 Nummer 11 des Steuerberatungsgesetzes (StBerG) angehöre)	Boolean	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Authority/OtherReasons	I confirm that I am authorized to provide assistance in tax matters for other reasons (Ich bestätige, dass ich aus anderen Gründen zur Hilfeleisung in Steuersachen befugt bin.)	Boolean	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/NaturalPerson/General_Data/FormOfAddress	Form of address (Anrede)	String (either "FRAU", "HERR" or "KEINE_ANREDE")	yes (cluster: REP_NAT)
AuthorizedRep/NaturalPerson/General_Data/Title	Title (Titel)	String (maximum length: 40 characters)	no (cluster: REP_NAT)
AuthorizedRep/NaturalPerson/General_Data/FirstName	First name (Vorname)	String (maximum length: 80 characters)	yes (cluster: REP_NAT)
AuthorizedRep/NaturalPerson/General_Data/LastName	Last name (Nachname)	String (maximum length: 120 characters)	yes (cluster: REP_NAT)

AuthorizedRep/NonNaturalPerson/General_Data/Name	Legal name of the organization/company (Name der Organisation/Gesellschaft)	String (maximum length: 256 characters)	yes (cluster: REP_JUR)
AuthorizedRep/NonNaturalPerson/General_Data/Department	Department of the organization/company (Organisationseinheit)	String (maximum length: 80 characters)	no (cluster: REP_JUR)
AuthorizedRep/Address/Street	Street (Straße)	String (maximum length: 100 characters)	Yes
AuthorizedRep/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No
AuthorizedRep/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No
AuthorizedRep/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No
AuthorizedRep/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	No
AuthorizedRep/Address/City	City (Ort)	String (maximum length: 120 characters)	Yes
AuthorizedRep/Address/Region_FederalState	Region/Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No
AuthorizedRep/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
AuthorizedRep/Address/Floor	Floor (Etage)	String (maximum length: 40 characters)	No
AuthorizedRep/Address/Apartment	Apartment (Wohnungsbezeichnung)	String (maximum length: 40 characters)	No
LegalRep/LegalForm	Legal form of the legal representative (Rechtsform der Gesetzlichen Vertretung)	String (either "N" for natural person or "J" for a non-natural person)	yes (cluster: LEGAL_REP)

LegalRep/NatPerson/FormOfAddress	Form of address of the legal representative (Anrede der Gesetzlichen Vertretung)	String (FRAU, HERR or KEINE_ANREDE)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/Title	Title of the legal representative (Titel der Gesetzlichen Vertretung)	String (maximum length: 40 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/FirstName	First name of the legal representative (Vorname der Gesetzlichen Vertretung)	String (maximum length: 80 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/Name	Last name of the legal representative (Nachname der Gesetzlichen Vertretung)	String (maximum length: 120 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/JurPerson/OrganisationName	Name of the legal representative organization	String (maximum length: 256 characters)	Only when "LegalRep/LegalForm" is J
LegalRep/JurPerson/OrganisationDepartment	Department of the legal representative organization	String (maximum length: 80 characters)	No Only permissible when "LegalRep/LegalForm" is J
LegalRep/Address/Street	Street name (Strasse) of the legal representative	String (maximum length: 120 characters)	yes (cluster: LEGAL_REP)
LegalRep/Address/City	City (Ort) of the legal representative	String (maximum length: 120 characters)	yes (cluster: LEGAL_REP)
LegalRep/Address/Country	Country/territory (Staat / Gebiet) of the legal representative	String (maximum length: 120 characters)	yes (cluster: LEGAL_REP)
LegalRep/Address/HouseNumber	House number (Hausnummer) of the legal representative	String (maximum length: 40 characters)	no (cluster: LEGAL_REP)
LegalRep/Address/ApartmentNumber	Apartment (Wohnungsbezeichnung) of the legal representative	String (maximum length: 40 characters)	no (cluster: LEGAL_REP)
LegalRep/Address/Floor	Floor (Etage) of the legal representative	String (maximum length: 40 characters)	no (cluster: LEGAL_REP)
LegalRep/Address/District	District (Verwaltungsbezirk) of the legal representative	String (maximum length: 80 characters)	no (cluster: LEGAL_REP)

LegalRep/Address/Region_FederalState	State or province (Bundesstaat) of the legal representative	String (maximum length: 120 characters)	no (cluster: LEGAL_REP)
LegalRep/Address/PostCode	Postcode (Postleitzahl) of the legal representative	String (maximum length: 20 characters)	no (cluster: LEGAL_REP)
LegalRep/Address/AdditionalAddressDetails	Addition address details (Adressergänzung) of the legal representative	String (maximum length: 20 characters)	no (cluster: LEGAL_REP)
Bank/Name	Name of the financial institution (Name des Geldinstituts)	String (maximum length: 256 characters)	Yes
Bank/City	City of the financial institution (Ort des Geldinstituts)	String (maximum length: 100 characters)	Yes
Bank/AccountHolder	Name of the account holder (Name des Kontoinhabers)	String (maximum length: 256 characters)	Yes
Bank/Account/BIC	BIC/SWIFT-Code	String	Yes
Bank/Account/IBAN	IBAN	String	No
Bank/Account/AccountNumber	Account number if no IBAN is available (Angabe der Kontonummer, falls keine IBAN vorhanden ist)	String	Only if "./IBAN" is not available
Residence/NonResidency_DE	At the time of receiving the income from capital, was the creditor of the capital income resident in the country of residence specified, and did the creditor have neither their place of residence nor habitual abode in the Federal Republic of Germany at this time? (War der Gläubiger der Kapitalerträge im Zeitpunkt des Zuflusses des Kapitalertrags im angegebenen Ansässigkeitsstaat ansässig und hatte zu diesem Zeitpunkt weder seinen Wohnsitz noch einen gewöhnlichen Aufenthalt in der Bundesrepublik Deutschland?)	Boolean	Yes

TaxTreatment/IdNr	German Tax identification number, if available (Deutsche Steuer-identifikationsnummer (IdNr.), sofern vorhanden)	String (exactly 11 digits(0-9))	No
TaxTreatment/SwitzerlandQuestions/TaxLiabilityCH	Has the creditor been subject to the generally levied taxes in Switzerland (federal, cantonal, municipal) with all generally taxable income from Germany? (Hat die beschränkt steuerpflichtige Person mit allen allgemein steuerpflichtigen Einkünften aus Deutschland den allgemein erhobenen Steuern in der Schweiz (Bund, Kanton, Gemeinde) unterlegen?)	Boolean	Only when "generalData/Country" is "ch"
TaxTreatment/SwitzerlandQuestions/In_Germany_Min_5_Years_Taxable	Was the person with limited tax liability subject to unlimited tax liability in Germany for at least five years? (Waren Sie in Deutschland mindestens fünf Jahre unbeschränkt einkommensteuerpflichtig?)	Boolean	Only when "generalData/Country" is "ch"
TaxTreatment/SwitzerlandQuestions/In_Germany_Tax_Liability_Ended	Did the unlimited tax liability in Germany end in the due year or in the five calendar years preceding the oldest inflow included in the application? (Hat Ihre unbeschränkte Einkommensteuerpflicht in Deutschland im Fälligkeitsjahr oder in den vergangenen fünf Kalenderjahren geendet?)	Boolean	Only when "./In_Germany_Min_5_Years_Taxable" is true
TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/EmploymentReasons	Has the person with limited tax liability become resident in Switzerland, in order to pursue genuine employment there? (Ist die beschränkt steuerpflichtige Person in der Schweiz ansässig geworden, um dort eine echte unselbständige Arbeit auszuüben?)	Boolean	Only when "./In_Germany_Min_5_Years_Taxable" is true

TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/Employer	Name and address of the employer (Name und Anschrift des Arbeitgebers) Confirmation from the employer of genuine employment must be enclosed.	String (maximum length: 500 characters)	Only when "./EmploymentReasons" is true
TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/EconomicInterest	Does the person with limited tax liability have an interest in the employer or another significant economic interest (e.g a participating loan)? (Ist die beschränkt steuerpflichtige Person am Arbeitgeber beteiligt oder in anderer Weise wirtschaftlich wesentlich interessiert (z. B. partiarisches Darlehen)?)	Boolean	Only when "./EmploymentReasons" is true
TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/EconomicInterestDescription	Description of the essential interest (Beschreibung des wesentlichen Interesses)	String (maximum length: 500 characters)	Only when "./EconomicInterest" is true
TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/MoveDate	When did the move to Switzerland take place? (Wann erfolgte der Zuzug in die Schweiz?)	String (date as YYYY-MM-DD)	Only when "./EmploymentReasons" is false
TaxTreatment/SwitzerlandQuestions/DependantPersonalServices/OtherReasons	What were the reasons for moving to Switzerland? (Aus welchen Gründen erfolgte der Zuzug in die Schweiz?)	String (maximum length: 500 characters)	Only when "./EmploymentReasons" is false
Affirmations/AdditionalInformation	Additional information on the application (Zusätzliche Angaben zum Antrag)	String (minimum length: 10 characters, maximum length: 5,000 characters)	No
Affirmations/JustificationArt63TFEU	Justification for the alleged claim under Art. 63 TFEU (Begründung für den behaupteten Anspruch nach Art. 63 AEUV)	String (minimum length: 50 characters, maximum length: 15,000 characters)	Only if "LegalBasis/Art63AEUV" is true
Affirmations/ApplicationPar50c	The applicant declares by specifying the value true:	Boolean	Yes

	"A refund according to section 50c (3) German Income Tax Act in connection with an agreement for the avoidance of double taxation (DTA) or other bilateral agreements has nei-ther been applied for nor made to date." (Der Antragsteller erklärt durch Angabe des Wertes true: „Eine Erstattung nach S 50c Absatz 3 EStG in Verbindung mit einem Abkommen zur Vermeidung der Doppelbesteuerung Oder anderen bilateralen Abkommen wurde bislang weder beantragt noch vorgenommen")		
LegalBasis/DTA	The application asserts an entitlement under a double taxation agreement (DTA) or other bilateral agreements. (Mit dem Antrag Wird ein Anspruch nach einem Doppelbesteuerungsabkomme n (DBA) Oder anderen Abkommen geltend gemacht)	Boolean	Yes
LegalBasis/Par43b EStG	The application asserts an entitlement under section 43b German Income Tax Act (Directive 2011/96/EU) (Mit dem Antrag wird ein Anspruch nach S 43b EStG (Richtlinie 2011/96/EU) geltend gemacht.)	Boolean	Yes
LegalBasis/Par44a EStG	The application asserts an entitlement under section 44a (9) German Income Tax Act (Mit dem Antrag wird ein Anspruch nach S 44a Absatz 9 EStG geltend gemacht.)	Boolean	Yes
LegalBasis/Par50g EStG	The application asserts an entitlement under section 50g German Income Tax Act	Boolean	Yes

	(Mit dem Antrag wird ein Anspruch nach S 50g EStG geltend gemacht.)		
LegalBasis/Par32Abs6KStG	The application asserts an entitlement under section 32 (6) German Corporation Tax Act. (Mit dem Antrag wird ein Anspruch nach § 32 Abs. 6 KStG geltend gemacht.)	Boolean	Only required for submissions occurring after 15.04.2025
LegalBasis/Art63AEUV	The application asserts an alleged claim under article 63 of the Treaty on the Functioning of the European Union (TFEU). Mit dem Antrag Wird ein behaupteter Anspruch nach Art.63 des Vertrages über die Arbeitsweise der Europäischen Union (AEUV) geltend gemacht.	Boolean	Yes

5.2 Sheet "creditorsJuridical"

- clusters
  - RF_PGES
  - RF_INVF
  - REP_NAT
  - REP_JUR
  - CONTACT_PERS
- cluster constraints
  - AUTHORIZED_REP fields are to be left blank when using the **Variant A** from section 3.2.
  - An authorized representative could either be REP_NAT for a natural representative or REP_JUR for a non-natural representative.

Name	Description	Data Type	Required
id	Arbitrary, but unique creditor ID, e.g. a customer number	String	Yes
generalData/Country	Country/Organisation (Land/Organisation)[3]	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
generalData/LegalForm	Legal form (Rechtsform)	String (one of the following: NATP (Natuarl person) KAPG (Corporation) SOJP (Other legal entity) INVF (Investment fund) PENF (Pension fund / retirement provision institution) GSTF (Non-profit institution or tax-exempt organization) HHTR (Sovereign entity or comparable institution) PGES (Partnership)	Yes
generalData/SpecificLegalForm	A specific legal form (e.g. LTD,SA...) (RechtsformAuspraegung)	String (maximum length: 100 characters)	Yes

[3] Refers to the beneficiary's country of tax residency.

generalData/ProfitsPG_CH	At least three quarters of the profits of the partnership attributable to persons who are resident in Switzerland as natural persons or legal entities within the meaning of art. 4 DTA-CH? (Stehen mindestens drei Viertel der Gewinne der Personen-gesellschaft Personen zu, die als natürliche Oder juristische Personen in der Schweiz im Sinne von Art. 4 DBA-CH ansässig sind?)	Boolean	Only if "./Country" is "ch" and "./LegalForm" is "PGES"
CreditorJur/ContactPerson/FirstName	First name of the contact person (Vorname der Ansprechperson)	String (maximum length: 80 characters)	yes (cluster: CONTACT_PERS)
CreditorJur/ContactPerson/Name	Last name of the contact person (Nachname der Ansprechperson)	String (maximum length: 120 characters)	yes (cluster: CONTACT_PERS)
CreditorJur/ContactPerson/Organization	Organization of the contact person (Name der Organisation, für die die Ansprechperson tätig ist)	String	no (cluster: CONTACT_PERS)
CreditorJur/ContactPerson/Email	Email address of the contact person (E-Mail-Adresse der Ansprechperson)	String	no (cluster: CONTACT_PERS)
CreditorJur/ContactPerson/PhoneNumber	Phone number of the contact person (Telefonnummer (Vorwahl/Rufnummer) der Ansprechperson)	String (length between 5 and 21 characters, possible to begin with a "+" but the rest of the character need to be digits as well as "/" or "-")	no (cluster: CONTACT_PERS)
CreditorJur/General_Data/DateOfEstablishment	Date of establishment (Gründungsdatum der beschränkt steuerpflichtigen Person)	String (date as YYYY-MM-DD)	Yes
CreditorJur/General_Data/IncorporationCountry	Country under whose law the organization/company is incorporated.	String (two lower case letters, ISO 3166-1 alpha-2)	Yes

	(Staat, nach dessen Recht die Organisation/Gesellschaft gegründet wurde.)		
CreditorJur/General_Data/IDNumber_CountryOfResidence	Foreign tax identification number (Ausländische Steueridentifikationsnummer) TIN	String (maximum length: 40 characters)	Yes
CreditorJur/General_Data/TransparentEntity	Is the creditor treated as a transparent entity by the tax authorities of the country of residence? (Wird die beschränkt steuerpflichtige Person von der Finanzbehörde des Ansässigkeitsstaates als transparentes Gebilde behandelt?)	Boolean	Only when "generalData/LegalForm" is INVF, PENF, GSTF or PGES
CreditorJur/General_Data/WithholdingTaxNumber	Withholding tax number (Kenn-Nummer des BZSt)	String (exactly 8 digits (0-9))	No
CreditorJur/General_Data/Name	Legal name of the organization/company (Name der Organisation/Gesellschaft)	String (maximum length: 256 characters)	Yes
CreditorJur/General_Data/Department	Department (Organisationseinheit)	String (maximum length: 80 characters	No
CreditorJur/Address/Street	Street (Straße)	String (maximum length: 100 characters)	Yes
CreditorJur/Address/StreetNumber	Street Number (Hausnummer)	String (maximum length: 10 characters)	No
CreditorJur/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No
CreditorJur/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No
CreditorJur/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	No

CreditorJur/Address/City	City (Ort)	String (maximum length: 100 characters)	Yes
CreditorJur/Address/Region_FederalState	Region / Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No
CreditorJur/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
CreditorJur/Address/Apartment	Apartment (Wohnung)	String (maximum length: 40 characters)	No
CreditorJur/Address/Floor	Floor (Etage)	String (maximum length: 40 characters)	No
CreditorJur/LEI	Legal Entity Identifier (LEI)	String (length: 20 characters and the first 18 digits may only contain numbers (0-9) and capital letters (A-Z). The last two digits (check digit) may only contain digits (0-9))	No
CreditorJur/Register/Register	Is the creditor entered in a register (e.g. company register, commercial register, foundation register)? (Ist die beschränkt steuerpflichtige Person in ein Register (z.B. Unternehmens-, Handels-, Stiftungsregister) eingetra- gen?) If yes, please provide registration extract.	Boolean	Only when "./LEI" is not specified
CreditorJur/Register/RegistryAuthority	Registry authority (authority or court where the register is kept). (Registerbehörde (Behörde Oder Gericht, bei der/dem das Register geführt wird))	String (maximum length: 80 characters)	No
CreditorJur/Register/RegistrationNumber	Registration number (Registernummer/Nummer der Eintragung)	String (maximum length: 40 characters)	Only when "./Register" is true

CreditorJur/Boerse/StockExchange	Is there substantial and regular trading in the principal class of shares belonging to the creditor. (Findet mit der Hauptgattung der Anteile der beschränkt steuerpflichtigen Person ein wesentlicher und regelmäßiger Handel an einer anerkannten Börse statt?)	Boolean	Only when "generalData/LegalForm" is KAPG, SOJP, INVF, PENF or GSTF.
CreditorJur/Boerse/ISIN	ISIN of the stock exchange	String (maximum length: 120 characters)	Only when "./Boersenhandel" is true
CreditorJur/Boerse/Boersenplatz	Stock exchange on which the stocks are traded. (Börse, an welcher die Anteile gehandelt werden)	String (maximum length: 120 characters)	No
CreditorJur/German_TaxOffice/German_TaxOffice	Is the person with limited tax liability registered with a German tax office? (Wird die beschränkt steuerpflichtige Person bei einem deutschen Finanzamt geführt?)	Boolean	Yes
CreditorJur/German_TaxOffice/TaxNumber	Tax number at the German tax office in the standardized national format (Steuernummer beim deutschen Finanzamt im bundeseinheitlichen Format)	String	Only when "./German_TaxOffice" is true
CreditorJur/OptingUnderCorpTaxAct/OptionKStG	Is the creditor a company that has opted to be treated like a corporation for tax purposes pursuant to section 1a of the Corporation Tax Act? (Wurde die Option zur Körperschaftsbesteuerung gemäß S 1a KStG ausgeübt?)	Boolean	yes (cluster: RF_PGES)
CreditorJur/OptingUnderCorpTaxAct/TaxAuthority	Tax authority to which the option was declared (Steuerbehörde, gegenüber der die Option erklärt wurde)	String (one of the following: FA (Tax office) BZST (Federal Central Tax Office)	Only when "./OptionKStG" is true

CreditorJur/OptingUnderCorpTaxAct/FileNumber	Please provide the file number under which the option was approved (Bitte geben Sie das Aktenzeichen an, unter dem die Option genehmigt wurde)	String	Only when "./OptionKStG" is true
InvTaxAct/Requested_StatusCertificate	Has a status certificate pursuant to section 7 (3) Investment Tax Act been issued or applied for? (Wurde eine Statusbescheinigung nach S 7 Absatz 3 InvStG erteilt oder beantragt?)	Boolean	yes (cluster: RF_INVF)
InvTaxAct/StatusCertificateDetails/Issuer	Issuing authority or authority to which the status certificate was applied for. (Ausstellungsbehörde bzw. Behörde, bei der die Statusbescheinigung beantragt wurde.)	String (one of the following: FA (Tax office) BZST (Federal Central Tax Office)	Only when "./StatusCertificate" is true
InvTaxAct/StatusCertificateDetails/FileNumber	File number of the status certificate (ordinal number or tax number in the standardized national format), if issued. (Aktenzeichen der Statusbescheinigung (Ordnungsnummer bzw. Steuernummer im bundeseinheitlichen Format), sofern erteilt)	String	no (cluster: RF_INVF)
InvTaxAct/StatusCertificateDetails/Period/from	Date from which the status certificate is valid or - if not yet issued — should be valid. (Datum von welchem an die Statusbescheinigung gültig ist oder - sofern noch nicht erteilt - sein soll.)	String (date as YYYY-MM-DD)	no (cluster: RF_INVF)
InvTaxAct/StatusCertificateDetails/Period/to	Date until which the status certificate is valid or - if not yet issued - should be valid. (Datum bis wann die Statusbescheinigung gültig ist oder - sofern noch nicht erteilt — sein soll.)	String (date as YYYY-MM-DD)	no (cluster: RF_INVF)

InvTaxAct/SpecialInvestmentFunds/Special	Is this a special investment fund within the meaning of section 26 Investment Tax Act? (Handelt es sich um einen Spezial-Investmentfonds im inne des S 26 InvStG?)	Boolean	yes (cluster: RF_INVF)
InvTaxAct/SpecialInvestmentFunds/TransparencyOption	Has the transparency option been exercised? (Wurde die Transparenzoption ausgeübt?)	Boolean	Only when "./Special" is true
AuthorizedRep/General_Data/LegalForm	Legal form (Rechtsform)	String (either "N" if the authorized representative is a natural person, "J" for a not natural person)	Yes
AuthorizedRep/Authority/TaxProfessions	I confirm that I am a member of the tax advisory professions within the meaning of sections 3 or 4 number II German Tax Advisory Act (Ich bestätige, dass ich den steuerberatenden Berufen im Sinne der SS 3 Oder 4 Nummer 11 des Steuerberatungsgesetzes (StBerG) angehöre)	Boolean	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Authority/OtherReasons	I confirm that I am authorized to provide assistance in tax matters for other reasons (Ich bestätige, dass ich aus anderen Gründen zur Hilfeleistung in Steuersachen befugt bin.)	Boolean	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/NaturalPerson/General_Data/FormOfAddress	Form of address (Anrede)	String (either "FRAU", "HERR" or "KEINE_ANREDE")	yes (cluster: REP_NAT)
AuthorizedRep/NaturalPerson/General_Data/Title	Title (Titel)	String (maximum length: 40 characters)	no (cluster: REP_NAT)
AuthorizedRep/NaturalPerson/General_Data/FirstName	First name (Vorname)	String (maximum length: 80 characters)	yes (cluster: REP_NAT)

AuthorizedRep/NaturalPerson/General_Data/LastName	Last name (Nachname)	String (maximum length: 120 characters)	yes (cluster: REP_NAT)
AuthorizedRep/NonNaturalPerson/General_Data/Name	Legal name of the organization/company (Organisationname)	String (maximum length: 256 characters)	yes (cluster: REP_JUR)
AuthorizedRep/NonNaturalPerson/General_Data/Department	Department of the organization/company (Organisationseinheit)	String (maximum length: 80 characters)	no (cluster: REP_JUR)
AuthorizedRep/Address/Street	Street (Strasse)	String (maximum length: 120 characters)	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/City	City (Ort)	String (maximum length: 100 characters)	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 20 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/Apartment	Apartment (Wohnung)	String (maximum length: 40 characters)	no (cluster: AUTHORIZED_REP)
AuthorizedRep/Address/Floor	Floor (Etage)	String (maximum length: 40 characters)	no

			(cluster: AUTHORIZED_REP)
LegalRep/LegalForm	Legal form of the legal representative (Rechtsform der Gesetzlichen Vertretung)	String (N for natural person, J for non-natural person)	Yes
LegalRep/NatPerson/FormOfAddress	Form of address of the legal representative (Anrede der Gesetzlichen Vertretung)	String (FRAU, HERR or KEINE_ANREDE)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/Title	Title of the legal representative (Titel der Gesetzlichen Vertretung)	String (maximum length: 80 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/FirstName	First name of the legal representative (Vorname der Gesetzlichen Vertretung)	String (maximum length: 120 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/NatPerson/Name	Last name of the legal representative (Nachname der Gesetzlichen Vertretung)	String (maximum length: 40 characters)	Only when "LegalRep/LegalForm" is N
LegalRep/JurPerson/OrganisationName	Name of the legal representative organization	String (maximum length: 256 characters)	Only when "LegalRep/LegalForm" is J
LegalRep/JurPerson/OrganisationDepartment	Department of the legal representative organization	String (maximum length: 80 characters)	No Only when "LegalRep/LegalForm" is J
LegalRep/Address/Street	Street name (Strasse) of the legal representative	String (maximum length: 120 characters)	Yes
LegalRep/Address/City	City (Ort) of the legal representative	String (maximum length: 120 characters)	Yes
LegalRep/Address/Country	Country/territory (Staat / Gebiet) of the legal representative	String (maximum length: 120 characters)	Yes
LegalRep/Address/HouseNumber	House number (Hausnummer) of the legal representative	String (maximum length: 40 characters)	No
LegalRep/Address/ApartmentNumber	Apartment (Wohnungsbezeichnung) of the legal representative	String (maximum length: 40 characters)	No
LegalRep/Address/Floor	Floor (Etage) of the legal representative	String (maximum length: 40 characters)	No

LegalRep/Address/District	District (Verwaltungsbezirk) of the legal representative	String (maximum length: 80 characters)	No
LegalRep/Address/Region_FederalState	State or province (Bundesstaat) of the legal representative	String (maximum length: 120 characters)	No
LegalRep/Address/PostCode	Postcode (Postleitzahl) of the legal representative	String (maximum length: 20 characters)	No
LegalRep/Address/AdditionalAddressDetails	Addition address details (Adressergänzung) of the legal representative	String (maximum length: 20 characters)	No
TaxTreatment/W-IdNr	German Business Identification Number(W-IdNr.), if available. (Deutsche Wirtschafts-identifikationsnummer (W-IdNr.), sofern vorhanden)	String (exactly 11 digits(0-9))	No
Bank/Name	Name of the financial institution (Name des Geldinstitut)	String (maximum length: 256 characters)	Yes
Bank/City	City of the financial institution (Ort des Geldinstitut)	String (maximum length: 100 characters)	Yes
Bank/AccountHolder	Name of the account holder (Name des Kontoinhabers)	String (maximum length: 256 characters)	Yes
Bank/Account/BIC	BIC/SWIFT-Code	String	Yes
Bank/Account/IBAN	IBAN	String	No
Bank/Account/AccountNumber	Account number if no IBAN is available (Angabe der Kontonummer, falls keine IBAN vorhanden ist)	String	Only if "./IBAN" is not available
Residence/NonResidency_DE	Was the person with limited tax liability a resident of the specified country of residence at the time of the inflow and did not have its registered office or place of management in German at that time?	Boolean	Yes

	(War die beschränkt steuerpflichtige Person im Zeitpunkt des Zuflusses im angegebenen Ansässigkeitsstaat ansässig und hatte zu diesem Zeitpunkt weder ihren Sitz noch den Ort der Geschäftsleitung in Deutschland?)		
Management/DifferentAddress	Does the place of effective management differ from the address given by the person with limited tax liability? (Weicht der Ort der tatsächlichen Geschäftsleitung von der angegebenen Adresse der beschränkt steuerpflichtigen Person ab?)	Boolean	Yes
Management/Address/Street	Street (Straße)	String (maximum length: 100 characters)	Only if "./DifferentAddress" is true
Management/Address/HouseNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No
Management/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No
Management/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No
Management/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	No
Management/Address/City	City (Ort)	String (maximum length: 100 characters)	Only if "./DifferentAddress" is true
Management/Address/Region_FederalState	Region/Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No
Management/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	Only if "./DifferentAddress" is true

Management/Address/ApartmentNumber	Apartment (Wohnung)	String (maximum length: 40 characters)	No
Management/Address/Floor	Floor (Etage)	String (maximum length: 40 characters)	No
Affirmations/AdditionalInformation	Additional information on the application (Zusätzliche Angaben zum Antrag)	String (minimum length: 10 characters, maximum length: 5,000 characters)	No
Affirmations/JustificationArt63TFEU	Justification for the alleged claim under Art. 63 TFEU (Begründung für den behaupteten Anspruch nach Art. 63 AEUV)	String (minimum length: 50 characters, maximum length: 15,000 characters)	Only if “LegalBasis/Art63AEUV” is true
Affirmations/ApplicationPar50c	The applicant declares by specifying the value true: "A refund according to section 50c (3) German Income Tax Act in connection with an agreement for the avoidance of double taxation (DTA) or other bilateral agreements has neither been applied for nor made to date." (Der Antragsteller erklärt durch Angabe des Wertes true: „Eine Erstattung nach S 50c Absatz 3 EStG in Verbindung mit einem Abkommen zur Vermeidung der Doppelbesteuerung Oder anderen bilateralen Abkommen wurde bislang weder beantragt noch vorgenommen")	Boolean	Yes
Affirmations/ApplicationPar11InvStG	The applicant declares by specifying the value true: "A refund in accordance with section II Investment Tax Act was neither applied for nor made to the Federal Central Tax Office or another tax authority."	Boolean	Only required when “generalData/LegalForm“ is INVF

	(Der Antragsteller erklärt durch Angabe des Wertes true: „Eine Erstattung nach S 11 InvStG beim BZSt Oder einer anderen Finanzbehörde wurde weder beantragt noch vorge-nommen.")		
LegalBasis/DTA	The application asserts an entitlement under a double taxation agreement (DTA) or other bilateral agreements. (Mit dem Antrag Wird ein Anspruch nach einem Doppelbesteuerungsabkomme n (DBA) Oder anderen Abkommen geltend gemacht)	Boolean	Yes
LegalBasis/Par43b EStG	The application asserts an entitlement under section 43b German Income Tax Act (Directive 2011/96/EU) (Mit dem Antrag wird ein Anspruch nach S 43b EStG (Richtlinie 2011/96/EU) geltend gemacht.)	Boolean	Yes
LegalBasis/Par44a EStG	The application asserts an entitlement under section 44a (9) German Income Tax Act (Mit dem Antrag wird ein Anspruch nach S 44a Absatz 9 EStG geltend gemacht.)	Boolean	Yes
LegalBasis/Par50g EStG	The application asserts an entitlement under section 50g German Income Tax Act (Mit dem Antrag wird ein Anspruch nach S 50g EStG geltend gemacht.)	Boolean	Yes
LegalBasis/Par32A bs6KStG	The application asserts an entitlement under section 32 (6) German Corporation Tax Act.	Boolean	Only required for submissions occurring after 15.04.2025

	(Mit dem Antrag wird ein Anspruch nach § 32 Abs. 6 KStG geltend gemacht.)		
LegalBasis/Art63AEUV	The application asserts an alleged claim under article 63 of the Treaty on the Functioning of the European Union (TFEU). Mit dem Antrag Wird ein behaupteter Anspruch nach Art.63 des Vertrages über die Arbeitsweise der Europäischen Union (AEUV) geltend gemacht.	Boolean	Yes

5.3 Sheet “certificatesOfResidence”

Name	Description	Data Type	Required
creditorId	Reference to one of the rows in the “creditorsNatural” or the “creditorsJuridical” spreadsheet using their “id”	String	Yes
id	Arbitrary, but unique creditor ID	String	Yes
Issuer	Authority that issued the certificate of residence (Behörde, die die Ansässigkeitsbescheinigung ausgestellt hat)	String (minimum length: 5 characters, maximum length: 80 characters)	Yes
IssuedAt	Date of issue of the certificate of residence (Ausstellungsdatum der Ansässigkeitsbescheinigung)	String (date as YYYY-MM-DD)	Yes
ValidFrom	Date from which the certificate of residence is valid (Datum von welchem an die Ansässigkeitsbescheinigung gültig ist)	String (date as YYYY-MM-DD)	Yes
ValidUntil	Date until which the certificate of residence is valid (Datum bis wann die Ansässigkeitsbescheinigung gültig ist)	String (date as YYYY-MM-DD)	Yes

5.4 Sheet “income”

- clusters
    - IND_HOLDING
    - 50j_ITA
- cluster constraints
    - Only required when “CapitalIncome” is neither income from life insurance (LEBENSVERS) nor income from loans with personal interest rate (PART_DARL).
    - The additional 50j German Income Tax Act questions concern only income are indicated in section 9.1. For each income concerned by this cluster, it’s required to include at least one line of transaction data (see section 6.5) using the incomeId as a reference.

Name	Description	Data Type	Required
creditorId	Reference to one of the rows in the “creditorsNatural” or the “creditorsJuridical” spreadsheet using their “id”	String	Yes
incomeId	Arbitrary ID to identify this income row, especially to be able to match its attachments to it	String	Yes
CertificateOfResidenceId	Reference to one of the rows in the “certificatesOfResidence” spreadsheet using their “id”	String	Yes
CapitalIncome	Capital Income (Art des Kapitalertrags.)[4]	String (one of the following: DIVIDENDEN (Dividends from listed shares) AUSSCH_KAPG (Distributions from non-listed company (e.g. GmbH)) GENUSSR_ML (Income from profit participation rights with participation in liquidation proceeds)	Yes

[4] The type "Income from a border powerplant on the Rhine" (GRENZKW) is only for persons with limited tax liability resident in Switzerland.

		GENUSSR_OL (Income from profit participation rights without participation in liquidation proceeds) WANDELANL (Income from convertible bonds) LEBENSVERS (Income from life insurance (section 20 [1] no 6 Income Tax Act)) EINN_STILLG (Income from a shareholding in a business as a silent partner) PART_DARL (Income from loans with an interest rate linked to the borrower's profit (partiarisches Darlehen)) GEWINNOBL (Income from participation bonds/Einnahmen aus Wandelanleihen) GRENZKW (Income from a border power station on the Rhine) SONSTIGE (Other income/Sonstige Erträge)	
Stocks_Convertible Bonds/ISIN	ISIN[5]	String (length: 12 characters)	No
Stocks_Convertible Bonds/NumberOfShares	Number of shares/bonds (Anzahl der Anteile (Stückzahl bzw. Nennwert))	Number	Yes
SubstantialHolding /IsSubstantial	Is it a substantial holding (at least 10 %)? (Handelt es sich um eine wesentliche Beteiligung (mindestens 10 Prozent)?)	Boolean	Only when "CapitalIncome" is DIVIDENDEN
SubstantialHolding /Ownership	Size of the ownership interest (in %). (Höhe der Beteiligung (in Prozent))	Number (Between 0 and 100)	Only when "./IsSubstantial" is true and AUSSCH_KAPG, GENUSSR_ML,

[5] If no ISIN is specified, these documents shall be provided: A confirmation of payment of the tax from the tax office responsible for the debtor's business premises and a securities prospectus or contract.

			GENUSSR_OL, EINN_STILLG, WANDELANL, GEWINNOBL or SONSTIGE
SubstantialHolding/HoldingPeriod18M	Has the investment been held for a period of at least 18 months? (Wurde die Beteiligung für eine Dauer von mindestens 18 Monaten gehalten?)	Boolean	Only if "CapitalIncome" is AUSSCH_KAPG OR "SubstantialHolding/IsSubstantial" AND the creditor is a Japanese resident
SubstantialHolding/HoldingPeriod12M	Has the investment been held for a period of at least 12 months? (Wurde die Beteiligung für eine Dauer von mindestens 12 Monaten gehalten?)	Boolean	Only if ("CapitalIncome" is AUSSCH_KAPG or "SubstantialHolding/IsSubstantial" is true) AND "SubstantialHolding/HoldingPeriod18M" is not true
SubstantialHolding/HoldingPeriod6M	Has the investment been held for a period of at least 6 months? (Wurde die Beteiligung für eine Dauer von mindestens 6 Monaten gehalten?)	Boolean	Only if "SubstantialHolding/HoldingPeriod12M" is not true AND the creditor is an Australian resident
IndirectHolding/IndirectHolding	Is it a joint deposit/account or another form of indirect holding? (Handelt es sich um ein Gemeinschaftsdepot/-Konto oder eine andere Form der mittelbaren Beteiligung?)	Boolean	yes (cluster: IND_HOLDING)
IndirectHolding/CompanyOfSpouses	Is it a company of spouses, each with a 50% share?	Boolean	Only when "./IndirectHolding" is true and if the

	(Handelt es sich um eine Gesellschaft von Ehegatten, die jeweils zu 50% beteiligt sind?) If it is not, please include a full chain of investment in the "investmentChain" sheet (see section 6.4)		creditor is natural.
IndirectHolding/SizeOfIndirectHolding	Size of the indirect holding (in %) (Höhe der mittelbaren Beteiligung (in Prozent)) The size to be stated is the size at which the person subject to limited taxation (indirectly) holds an interest in the distributing company (debtor of the capital income). For multi-level structures, this is the product of the multiplication of the individual holding sizes.	Number	Only when "./CompanyOfSpouses" is false
Debtor/Name	Debtor of the capital income / distributing company. (Name der Schuldnerin / ausschüttenden Gesellschaft)	String (maximum length: 256 characters)	Yes
Debtor/TaxNumber	Tax number of the debtor at the German tax office in the standardised national format. (Steuernummer der Schuldnerin beim deutschen Finanzamt im bundeseinheitlichen Format.)	String (length: 13 characters)	No Only permissible when "CapitalIncome" is AUSSCH_KAPG, EINN_STILLG, WANDELANL, PART_DARL, GEWINNOBL or SONSTIGE
DateOfReceiptOfCapitalIncome	Date of receipt of capital income (Tag des Zuflusses)	String (date as YYYY-MM-DD)	Yes

GrossIncomeFromCapitalReceived	Gross income from capital received (Bruttozufluss) in Euro	Number	Yes
Withheld_Taxes	Withheld taxes (Deutsche Abzugssteuer (in Euro). Anzugeben ist die Summe aus der abgeführten deutschen Kapitalertragsteuer und dem Solidaritätszuschlag.)	Number	Yes
Requested_Refund	Refund (Erstattung)	Number	Yes
DocumentDescription	Small description of the tax or the document proof (e.g. tax certificate) (NachweisBeschreibung)	String (maximum length: 120 characters)	Yes
DocumentProof/TaxCertificateNumber	Serial number of the tax certificate according to the officially prescribed model. (Ordnungsnummer der Steuerbescheinigung nach amtlich vorgegebenem Muster.)	String (UUID)	Only for dividend inflows that occurred after 31.12.2026
Hidden_ProfitDistribution/ConstructiveDividend	Is the capital income derived from a constructive dividend? (Handelt es sich um eine verdeckte Gewinnausschüttung (VGA)?) If yes, the tax audit report (extract) or other suitable proof must be provided	Boolean	Only if "CapitalIncome" is AUSSCH_KAPG
Economic_Ownership/Ownership_and_Right_To_Use	**In the case of dividends, distributions from non-listed corporations (e.g. GmbH) or profit participation rights with participation in liquidation proceeds:** Did someone other than the person with limited tax liability hold the beneficial ownership within the meaning of section 39 (2) German Fiscal Code at the time of the profit distribution decision?	Boolean	Yes

	(Hatte eine andere Person als die beschränkt steuerpflichtige Person im Zeitpunkt des Gewinnverteilungsbeschlusses das wirtschaftliche Eigentum im Sinne von S 39 Absatz 2 Abgabenordnung inne?) **For all other types of capital income:** Did someone other than the person with limited tax liability hold the beneficial ownership within the meaning of section 39 (2) German Fiscal Code at the time of the inflow? (Hatte eine andere Person als die beschränkt steuerpflichtige Person im Zeitpunkt des Zuflusses das wirtschaftliche Eigentum im Sinne von S 39 Absatz 2 Abgabenordnung inne?)		
TaxExemption	Was the person with limited tax liability fully (or partially) exempt from tax in the specified country of residence at the time of the inflow? (War die beschränkt steuerpflichtige Person im Zeitpunkt des Zuflusses im angegebenen Ansässigkeitsstaat ganz Oder teilweise von der Steuer befreit?)	Boolean	Only for a natural person resident in gb, ie, il, jm, my, sg, tt or cy
LifeInsurancePolicyNumber	Policy number of the life insurance policy. (Versicherungsnummer der Lebensversicherung)	String (maximum length: 40 characters)	Only if “CapitalIncome” is LEBENSVERS
Depositary_Receipts/Is_DR	Are they depositary receipts? e.g. American Depositary Receipts (ADR). (Handelt es sich um Hinterlegungsscheine (Depositary Receipts)? Z. B.	Boolean	Only if “CapitalIncome” is DIVIDENDEN

	American Depositary Receipts (ADR).)		
Depositary_Receipts/ISIN_DR	ISIN of the depositary receipt (ISIN des Depositary Receipts)	String	Only if "./Is_DR" is true
RemittanceBase/IsSubject	Is the income only subject to taxation in the specified country of residence if it has been remitted to or received there (remittance clause)? (Werden die Erträge im angegebenen Ansässigkeitsstaat nur dann der Besteuerung unterworfen, wenn Sie dorthin überwiesen Oder dort bezogen worden sind (Überweisungsklausel)?)	Boolean	Only for a natural person resident in gb, ie, il, jm, my, sg, tt or cy
RemittanceBase/Amount	Amount transferred to or received from the country of residence (in euros).[6] (Betrag, der in den Ansässigkeitsstaat überwiesen Oder dort bezogen wurde (in Euro).)	Number	Only when "./IsSubject" is true
Business_Establishment/Business_Establishment_DE	Was the capital income distributed to a permanent establishment or fixed entity located within the territory of the Federal Republic of Germany? (Ist der Kapitalertrag einer auf dem Gebiet der Bundesrepublik Deutschland befindlichen Betriebsstätte oder festen Einrichtung zugeflossen?)	Boolean	Only when the creditor is a juridical person
Questions_for_50j/HoldingPeriod/HoldingMore45D	Number of shares held without interruption for at least 45 days within the minimum holding period (section 50j (4) sentence 2 EStG).	Number	yes (cluster: 50j_CLUSTER)

[6] When the amount is larger than 0, the tax assessment notice issued by the tax authority of the country of residence for the year of inflow or comparable evidence must be attached as well as proof of the transfer.

	(Anzahl der Anteile, die innerhalb des Mindesthaltezeitraums an mindestens 45 Tagen ohne Unterbrechung gehalten wurden (S 50j Absatz 4 Satz 2 EStG))		
Questions_for_50j/HoldingPeriod/HoldingMore1Y	Number of shares held without interruption for at least one year at the time of receipt (Section 50j (4) sentence 2 EStG). (Davon Anzahl der Anteile, die im Zeitpunkt des Zuflusses mindestens ein Jahr ohne Unterbrechung gehalten wurden (S 50j Absatz 4 Satz 2 EStG))	Number	Only when "./Holding45D" is greater than 0
Questions_for_50j/HoldingPeriod/HoldingLess45D	Number of shares held for less than 45 days. (Anzahl der Anteile, die kürzer 45 Tage gehalten wurden)	Number	yes (cluster: 50j_CLUSTER)
Questions_for_50j/HoldingPeriod/SharesPar50jEStG	Number of shares within the meaning of Section 50j EStG (Anzahl der Anteile im Sinne des S 50j EStG)	Number	yes (cluster: 50j_CLUSTER)
Questions_for_50j/MinValueChangeRisk/OpposingClaims	Did the person with limited tax liability or a related party have opposing claims during the minimum holding period? (Hatte die beschränkt steuerpflichtige Person oder eine ihr nahestehende Person während der Mindesthaltedauer gegenläufige Ansprüche?)	Boolean	Only when "StocksConvertible/NumberOfShares" is greater than ("../HoldingLess45D" + ../HoldingMore1Y)
Questions_for_50j/MinValueChangeRisk/RiskMin70	Number of units for which the person with limited tax liability has carried at least 70% of the risk of changes in value during the minimum holding period. (In relation to the	Number	Only if "Questions_for_50/MinValueChangeRisk/OpposingClaims" is true

	units within the meaning of Section 50j EStG) (Anzahl der Anteile, für die die beschränkt steuerpflichtige Person das Wertänderungsrisiko während der Mindesthaltedauer zu mindestens 70% getragen hat. (Bezogen auf die Anteile im Sinne des S 50j EStG))		
Questions_for_50j/MinValueChangeRisk/OtherOpposingClaims	Were there opposing claims during the minimum holding period that were not fully allocated to the shares within the meaning of section 50j EStG (holding period of at least 45 days, but less than 1 year)? (The question relates to the entire portfolio of the share or participation certificate class). (Waren während der Mindesthaltedauer gegenläufige Ansprüche vorhanden, die nicht vollständig den Anteilen im Sinne des S 50j EStG (Haltedauer mindestens 45 Tage, jedoch kürzer als 1 Jahr) zugeordnet waren? (Die Frage bezieht sich auf den gesamten Bestand der Anteils- Oder Genussscheingattung.))	Boolean	Only when "StocksConvertible/NumberOfShares" is greater than ("../HoldingLess45D" + ../HoldingMore1Y)
Questions_for_50j/ForwardingObligation/ForwardingObligation	Was there an obligation to directly or indirectly pass on the investment income? (Lag eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vor?)	Boolean	Only when "StocksConvertible/NumberOfShares" is greater than ("../HoldingLess45D" + ../HoldingMore1Y)
Questions_for_50j/ForwardingObligation/NumberOfShares	Number of shares for which there was an obligation to directly or indirectly pass on the investment income. (In relation to the shares within	Number	Only when "./ForwardingObligation" is true

	the meaning of section 50j EStG) (Anzahl der Anteile, für die eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vorlag. (Bezogen auf die Anteile im Sinne des S 50j EStG))		
Questions_for_50j/ForwardingObligation/FurtherForwardingObligation	Was there an obligation to directly or indirectly pass on the investment income that goes beyond the shares within the meaning of section 50j EStG (holding period of at least 45 days, but less than 1 year)? (In relation to the entire holding of the share or profit participation certificate). (Lag eine Verpflichtung zur unmittelbaren oder mittelbaren Weiterleitung der Kapitalerträge vor, die über die Anteile im Sinne des S 50j EStG (Haltedauer mindestens 45 Tage,jedoch kürzer als 1 Jahr) hinausgeht? (Bezogen auf den gesamten Bestand der Anteils- Oder Genussscheingattung))	Boolean	Only when "StocksConvertible/NumberOfShares" is greater than ("../HoldingLess45D" + ../HoldingMore1Y)
Questions_for_50j/ReturnObligation/ReturnObligation	Were there redemption obligations without dividend rights for shares acquired with dividend rights? (In relation to the entire holding of the share or participation certificate class). (Lagen Rückgabeverpflichtungen ohne Dividendenberechtiung für mit Dividendenberechtigung erworbene Anteile vor? (Bezogen auf den gesamten Bestand der Anteils- Oder enussscheingattung.))	Boolean	Only when "StocksConvertible/NumberOfShares" is greater than ("../HoldingLess45D" + "../HoldingMore1Y ")

DIVIZEND

Questions_for_50j/ReturnObligation/NumberOfShares	Number of shares for which there was a redemption obligation without dividend rights for shares acquired with dividend rights. (Anzahl der Anteile, für die eine Rückgabeverpflichtung ohne Dividendenberechtigung für mit Dividendenberechtigung erworbene Anteile vorlag.)	Number	Only when "./ReturnObligation" is true

5.5 Sheet “investmentChain”

The “investmentChain” sheet is used to provide the chain of ownership of an indirectly held income that is not held by a company of spouses where each holds 50%.

For each ownership holding link of a chain, it’s required to include a document proof of ownership in interest (e.g. contract).

Name	Description	Data Type	Required
creditorId	Reference to one of the rows in “income” spreadsheet using their “creditorId”	String	Yes
incomeId	Reference to one of the rows in “income” spreadsheet using their “incomeId”	String	Yes
SequenceNumber	Sequence number of the holding. From the person subject of limited taxation to the debtor of the capital income / distributing company, starting at 1	Number	Yes
OrganizationName	Company name (Organisationname)	String (maximum length: 256 characters)	Yes
LegalForm	Legal form (e.g. "Sociedad Regular Colectiva (S.R.C.)", "Limited Partnership (Ltd.)") (Rechtsform)	String (maximum length: 80 characters)	Yes
Ownership	Size of the ownership in interest (in %) (Höhe der Beteiligung (in Prozent).)	Number (greater than 0 and must not exceed 100.0000)	Yes
Country	Country of residence (Ansässigkeitsstaat)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
GermanTaxNumber	Tax number with the German tax office in the standardized national format if the company is resident in Germany (Steuernummer beim deutschen Finanzamt im bundeseinheitlichen Format,	String (length: 13 characters)	Only if “Country” is “de”

	falls die Gesellschaft in Deutschland ansässig ist.)		
TIN	Foreign tax identification number if the company is not resident in Germany (Ausländische Steueridentifikationsnummer, falls die Gesellschaft nicht in Deutschland ansässig ist)	String	Only if "Country" is not "de"
AssetManagement	Is the company exclusively engaged in asset management? (1st die Gesellschaft ausschließlich vermögensverwaltend tätig?)	Boolean	Yes

5.6 Sheet "transactionData"

The "transactionData" sheet should be filled with the transactions for incomes that are concerned by section 50j of the German Income Tax Act.

It is required to provide all the transactions that took place in the period from one year before the inflow date to two months after the inflow date. In case no transactions took place in that period for an income and for a depot, it is required to include a shell transaction that only holds information about the depot.

If a transaction is specified to be a shell transaction, it is not allowed to include any other transaction for that income-depot combination.

Name	**Description**	**Data Type**	**Required**
creditorId	Reference to one of the rows in "income" spreadsheet using their "creditorId"	String	Yes
incomeId	Reference to one of the rows in "income" spreadsheet using their "incomeId"	String	Yes
TransactionNumbe r	Sequence number of the transaction, starting with 1	Number	Yes
DepotNumber	Account / deposit number (Konto-/Depotnummer)	String	Yes

Depot/OpeningBalance	Opening balance 1 year before the inflow date (number of units) (Anfangsbestand 1 Jahr vor dem Zuflussdatum (Stückzahl))	Number	Only when "Transaction Number" is 1 (the first transaction of every depot)
Depot/DateOfOpeningBalance	Date of the specified opening balance (Datum des angegebenen Anfangsbestandes)	String (date as YYYY-MM-DD)	Only when "Transaction Number" is 1 (the first transaction of every depot)
Depot/ClosingBalance	Closing balance two months afterthe inflow date (number of units) (Endbestand zwei Monate nach dem Zuflussdatum (Stückzahl))	Number	Only when "Transaction Number" is 1 (the first transaction of every depot)
Depot/DateOfClosingBalance	Date of the specified closing balance (Datum des angegebenen Endbestandes)	String (date as YYYY-MM-DD)	Only when "Transaction Number" is 1 (the first transaction of every depot)
TransactionDirection	Inflow / Outflow (Art der Transaktion)	String (one of the following: ZUGANG (Inflow) ABGANG (Outflow) SHELL (Empty transaction; Only to be used when a depot contains no transactions that fit the criteria to be included. This implies that a depot with a shell transaction is not allowed to have more than one transaction))	Yes
TradingDay	Trading day (Handelstag)	String (date as YYYY-MM-DD)	Only when "Transaction Direction" is not SHELL
TransactionType	Transaction type (Geschäft)	String (one of the following: PO (Purchase)	Only when "Transaction Direction" is not SHELL

		SO (Sale) TL (Transfer due to security lending) RL (Retransfer due to security lending) TP (Transfer due to repurchase agreement) RP (Retransfer due to repurchase agreement))	
NumberOfShares	Number of shares (Stückzahl)	Number	Only when “Transaction Direction” is not SHELL
AgreedSettlement Date	Agreed settlement date (Vereinbarter Abwicklungstag)	String (date as YYYY-MM-DD)	Only when “Transaction Direction” is not SHELL
ActualSettlementD ate	Actual settlement date (Tatsächlicher Abwicklungstag)	String (date as YYYY-MM-DD)	Only when “Transaction Direction” is not SHELL

5.7 Information on tax-privileged purposes

This section is reserved for creditors applying for refunds under section 32 (6) German Corporation Tax Act.
These applicants either natural or juridical have to provide additional information regarding these purposes.

5.7.1 Additional fields

Name	Description	Data Type	Required
TaxPrivileges/ZER/Registration	Is the person with limited tax liability recorded in the German register of non-profit organisations authorised to issue donation receipts (Zuwendungsempfängerregister)?	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/ZER/ReferenceNumber	Reference number	String (maximum length: 36 characters)	Only when "./Registration" is true
TaxPrivileges/Purposes/NonProfit	The person with limited tax liability pursues public benefit purposes (section 52 of the Fiscal Code).	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/Purposes/PublicBenefitPurposes	Specify the relevant public-benefit purpose(s) from the appendix section 8.2	String (Listing the corresponding ZweckNr numbers (1–26) separated by commas. For each ZweckNr listed, the answer is considered 'true'; for all others, the answer is 'false)	Only "./NonProfit" is true
TaxPrivileges/Purposes/Charity	The person with limited tax liability pursues charitable purposes (section 53 of the Fiscal Code).	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/Purposes/Church	The person with limited tax liability pursues ecclesiastical purposes (section 54 of the Fiscal Code).	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/Purposes/Exclusivity	Does the person with limited tax liability serve directly and	Boolean	yes (cluster: TAX_PRIVILEGES)

	exclusively tax-privileged purposes (see sections 56 and 57 of the Fiscal Code)?		
TaxPrivileges/Purposes/StartDate	Start date of the public-benefit, charitable or ecclesiastical activity	String (date as YYYY-MM-DD)	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/Statuses/LastChangeDate	Date on which the statutes (section 60 of the Fiscal Code) were last changed.	String (date as YYYY-MM-DD)	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/StructuralConnectionToGermany/TaxPrivilegedPurposesDE	Is the person with limited tax liability pursuing the tax-privileged purposes at least partly in Germany?	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/StructuralConnectionToGermany/GermanResidentsEligibility	Are natural persons who have their domicile or habitual residence in Germany eligible for funding?	Boolean	Only if "./TaxPrivilegedPurposesDE" is false
TaxPrivileges/StructuralConnectionToGermany/GermanReputation	Does the activity carried out by the taxpayer contribute to the reputation of the Federal Republic of Germany abroad?	Boolean	Only if "./TaxPrivilegedPurposesDE" is false
TaxPrivileges/StructuralConnectionToGermany/Explanation	Specification how the connection to Germany is manifested	String (minimum length: 10 characters, maximum length: 5,000 characters)	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporation	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a tax-privileged corporation resident in Germany for tax-privileged purposes.	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/StructuralConnectionToGermany/AssetLock/GermanCorporationKStG	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at Page 97 least in part - to one of the corporations listed in section 5 (2) of the Corporation Tax Act for tax-privileged purposes	Boolean	yes (cluster: TAX_PRIVILEGES)

TaxPrivileges/StructuralConnectionToGermany/AssetLock/LegalEntity	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to a legal entity under public law for tax-privileged purposes	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/StructuralConnectionToGermany/AssetLock/Other	If the person with limited tax liability is dissolved or liquidated or if its former purpose ceases, the assets accrue - at least in part - to another person	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/Management	Actual management activity (section 63 of the Fiscal Code): Is the actual management directed exclusively and directly towards achieving the tax-privileged purposes and does it conform to the provisions on the requirements for tax privileges contained in the statutes?	Boolean	yes (cluster: TAX_PRIVILEGES)
TaxPrivileges/ConstitutionLoyalty	Loyalty to the German Constitution (section 51 (3) of the Fiscal Code): Does the person with limited tax liability advance efforts directed against the liberal democratic basic order (freiheitliche demokratische Grundordnung) or against the existence or security of the Federal Republic of Germany or its Länder	Boolean	yes (cluster: TAX_PRIVILEGES)

5.7.2 Additional files

This list of documents must or can optionally be attached when choosing the legal basis highlighted in this section.

- Proof of recognition of the tax-privileged purposes in the country of residence. The file name should be in the following format "<creditorId>-tax-privilege.pdf"
- Statutes, articles of association or comparable instrument of incorporation. The file name should be in the following format "<creditorId>-statuses.pdf"

- (Optional) Evidence of structural connection to Germany. The file name should be in the following format "<creditorId>-connection-germany.pdf"
- Activity report or comparable proof. The file name should be in the following format "<creditorId>-activity-report.pdf"
- Statements showing revenue and expenditure or cash statements. The file name should be in the following format "<creditorId>-revenue-expense-statement.pdf"
- Statement of assets and liabilities with proof of the creation and accumulation of reserves. The file name should be in the following format "<creditorId>-reserve-statement.pdf"
- Board minutes and minutes from general or shareholder meetings. The file name should be in the following format "<creditorId>-board-minutes.pdf"

5.8 PDF attachments

5.8.1 Limitations

- The Excel file size should not exceed 1 GB.
- The combined size of all the attachments should not exceed 1 GB.

5.8.2 Tax certificates

All income lines must be certified with a tax certificate (German: "Steuerbescheinigung"), as required by § 45a EStG. Such a document must be issued by the custodian or paying agent holding the German shares on behalf of the beneficiary. An example for a tax certificate can be found here.

The legal basis for a tax certificate's format can be found in the document "Kapitalertragsteuer; Ausstellung von Steuerbescheinigungen für Kapitalerträge nach § 45a Absatz 2 und 3 EStG" (GZ: IV C 1 - S 2401/19/10001 :006, DOK: 2022/0538617), published by Bundeszentralamt für Steuern on May 23nd, 2022, from page 34 onwards ("Muster I" and "Muster II"). It can be downloaded here.

5.8.3 Natural entities

- For each creditor/beneficiary
  - the respective power of attorney/authorization for the specified authorized representative
  - If the creditor has specified the reason for moving to Switzerland as employment, it's required to attach a confirmation of employment e.g. "c0-employmentconfirmation.pdf"
- For each income line

- Attach the respective tax certificate. Make sure to prefix the PDF's filename with BOTH the creditorId and the incomeId from the "income" spreadsheet, separated by hyphens, e.g. "c0-i1-taxcertificate.pdf".
- If the country of residence is gb, ie, il, jm, my, sg, tt or cy, the remittance clause applies and the amount transferred is greater than 0, attach the proof of transfer e.g. "c0-i123-prooftransfer.pdf" as well as the tax assessment notice issued by the tax authority of the country of residence for the year of inflow e.g. "c0-i1-taxassessment.pdf"
- If the income concerns a constructive dividend, include the tax audit report (extract) or similar proof. The PDF name should include the creditorId followed by the incomeId e.g. "c0-i1-taxauditextract.pdf"
- If the income has no ISIN specified, attach a securities prospectus or contract e.g. "c0-i1-securitiesprospectus.pdf" and a confirmation of payment of the tax from the tax office responsible for the debtor's business premises e.g. "c0-i1-paymentconfirmation.pdf"

- For each investment chain link
  - attach a proof of ownership in interest. The file name should follow be prefixed by the incomeId and the sequence number of the link, separated by hyphens, e.g. "2-3-proofownership.pdf".
- For each certificate of residence row filled:
  - The associated certificate of residence PDF with its name respecting the following format: creditorId followed by the id of the row itself and finally "cor" e.g. "c0-cor1-cor.pdf"

5.8.4 Legal entities and transparent structures

- For each creditor/beneficiary
  - The certificate of residence for every tax year in which income was received
  - The respective power of attorney/authorization for the specified authorized representative
  - If the creditor is entered in a register, include the registration extract and prefix the PDF with the creditorId e.g. "2-registrationextract.pdf"
- For each income line
  - Attach the respective tax certificate. Make sure to prefix the PDF's filename with BOTH the creditorId and the incomeId from the "income" spreadsheet, separated by hyphens, e.g. "0-123-taxcertificate.pdf"
  - If the income concerns a constructive dividend, include the tax audit report (extract) or similar proof. The PDF name should include the creditorId followed by the incomeId e.g. "c0-i1-taxauditextract.pdf"
  - If the income has no ISIN specified, attach a securities prospectus or contract e.g. "c0-i1-securitiesprospectus.pdf" and a confirmation of payment of the tax from the tax office responsible for the debtor's business premises e.g. "c0-i1-paymentconfirmation.pdf"

- For each investment chain link
  - attach a proof of ownership in interest. The file name should follow be prefixed by the incomeId and the sequence number of the link, separated by hyphens, e.g. “2-3-proofownership.pdf”.

5.9 Claim grouping

By default, the Divizend platform groups together all income lines relating to the same beneficiary and the same certificate of residence in a single claim. A single claim can also contain more income lines from multiple different years as long as they are covered by the same certificate of residence.

6 Bulk processing within the Divizend platform

6.1 Access to demo environment

To request access to the demo environment for bulk submission of German withholding tax reclaims, please contact julian.nalenz@divizend.com.

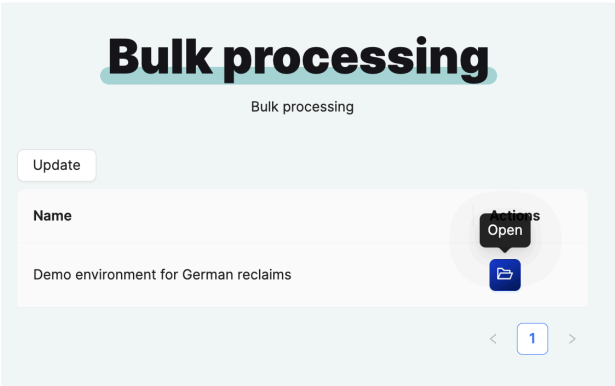
After logging in at https://app.divizend.com, your institution’s dedicated demo environment will then be accessible via https://app.divizend.com/bulk-processing.

You can find the demo data that is used in the following instructions for download at https://drive.google.com/file/d/1O6kqgvRPHSyY5bpii6wVwJeQ5UINWIIB/view.

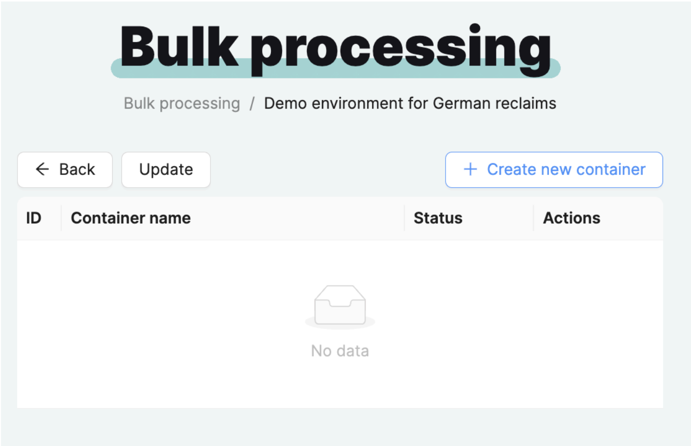
6.2 Creating a container

Containers can be thought of as strongly segregated folders. Each container can have a different password, and if a password is chosen, all files in the container are securely encrypted with AES-256. A container stores all information about customers, claims, submissions, feedback etc. and provides functionality like uploading data, validating data, managing claim submissions etc.

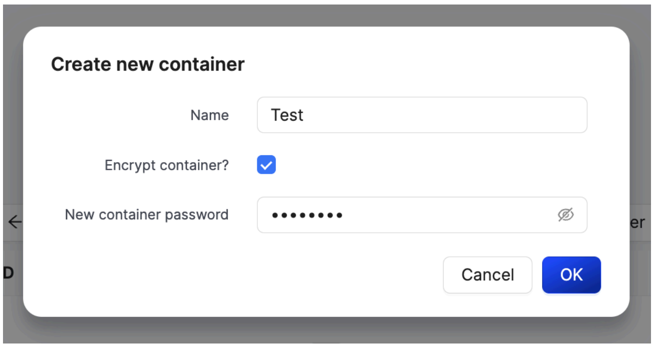
Firstly, open your respective demo environment using the button titled “Open”:



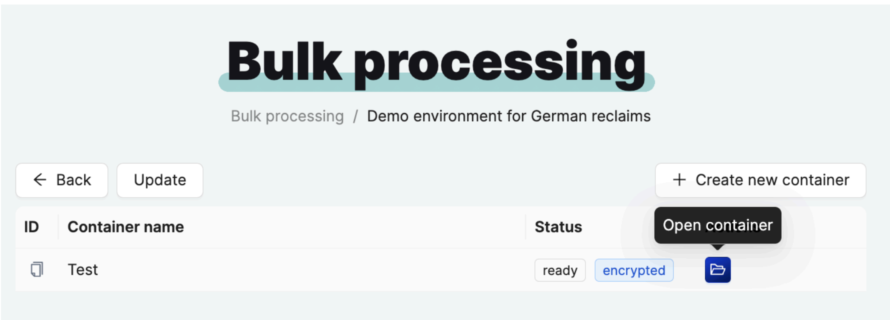
Next, click on “Create new container”:



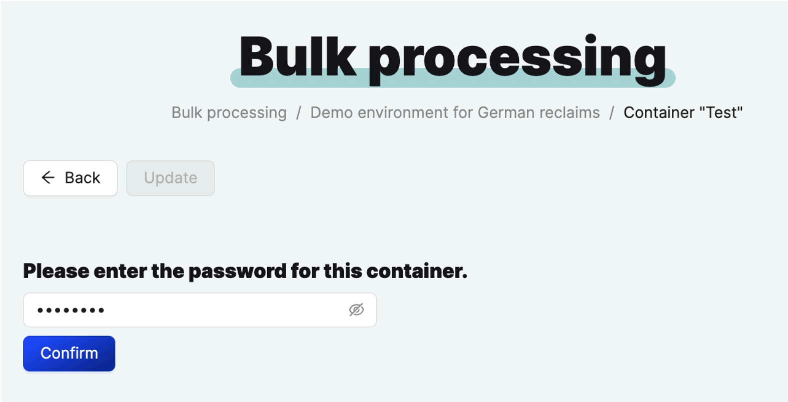
Then choose an arbitrary name for the container. If desired, activate “Encrypt container?” and assign a password. Finally click on “OK”.



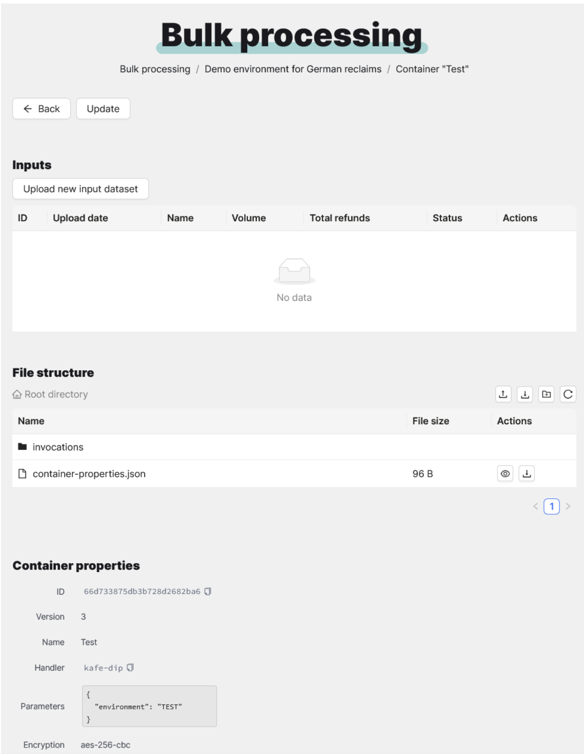
Now the new container has been created. Open it through the button titled “Open container”:



In case you have previously set a password, you are required to enter it every time you open the container:

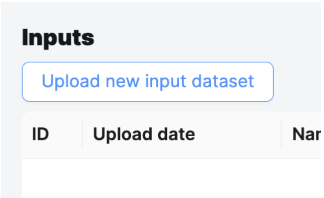


You are then met with the main view of the container. The “Inputs” section is most important. The “Container properties” section displays information about configuration parameters of the container, which are predefined for the demonstration.

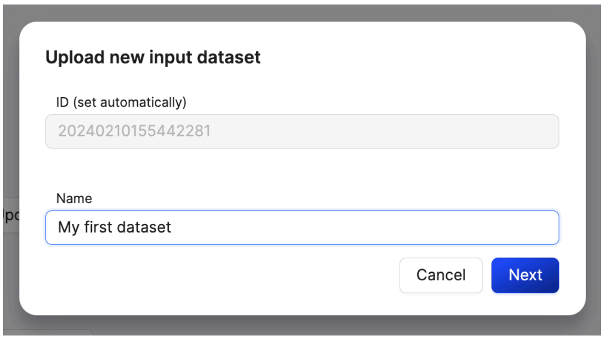


6.3 Uploading data

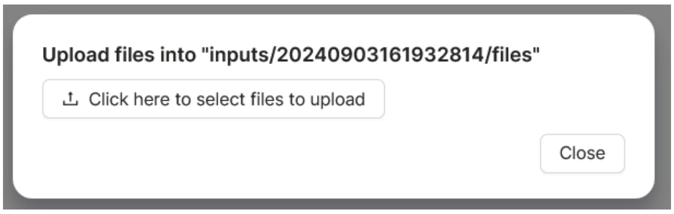
To get started with filling the container with data, click on “Upload new input dataset” in the “Inputs” section:



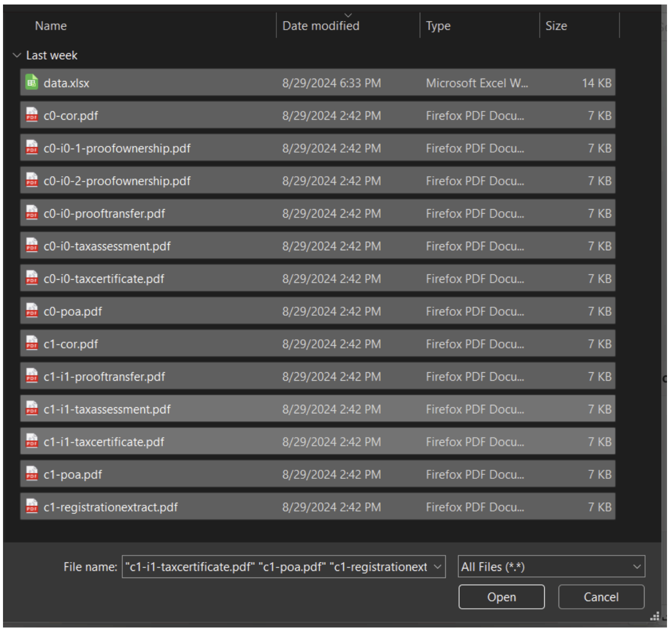
Firstly, you must assign an arbitrary name to the new input dataset. Then click “Next”:



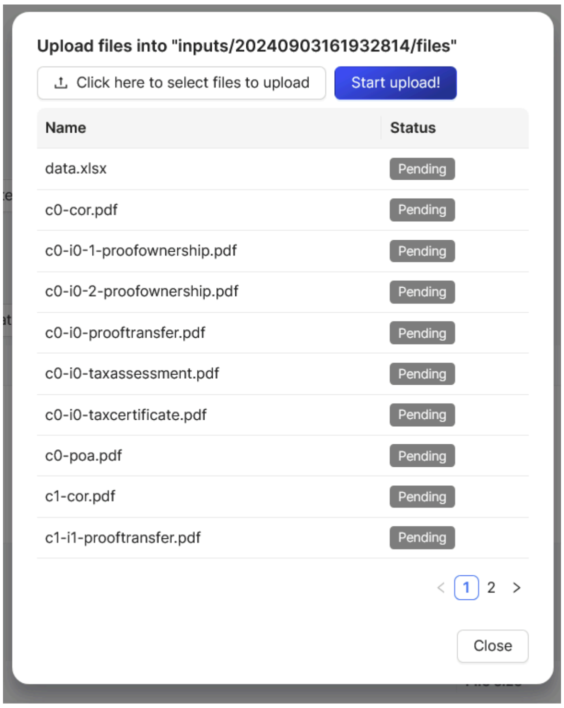
Now the platform prompts you to upload files for this new input dataset. Click on “Click here to select files to upload” (you can find demo data [here]):



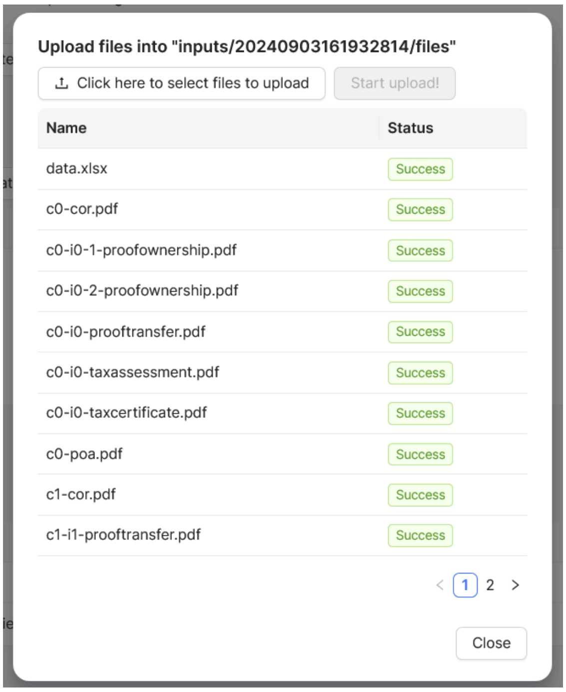
In your operating system’s file chooser dialog, navigate to the folder with the relevant files, named and formatted according to section 5 (“Input file structure”). Format all files at once and select “Open”:



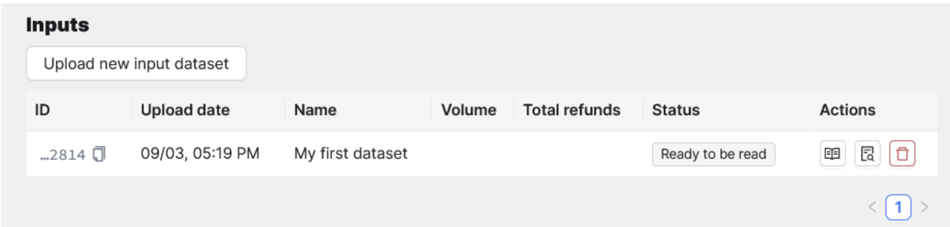
The Divizend platform should now show you a view like this. Click on “Start upload!” to start the upload process:



After a few moments, all uploads should have succeeded. Finally click on “Close” in the bottom right of the dialog:

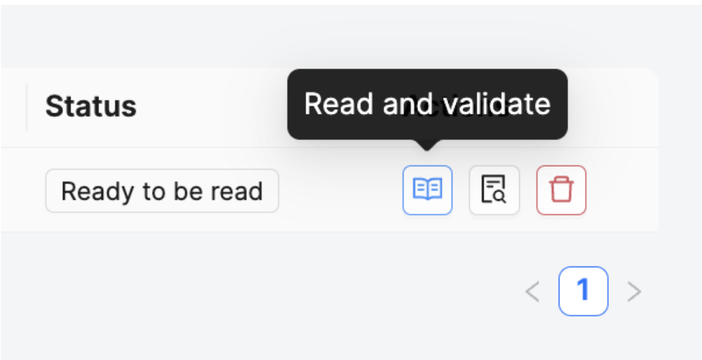


The “Inputs” section has now received a new row with the status “Ready to be read”.

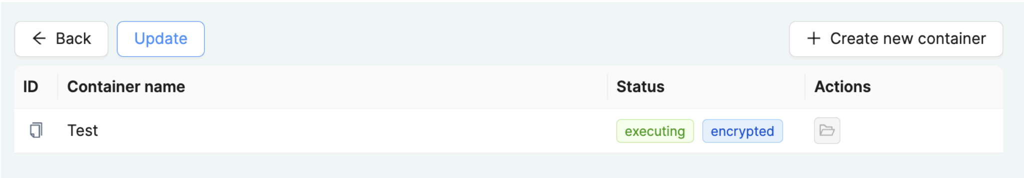


6.4 Claim transfer and submission

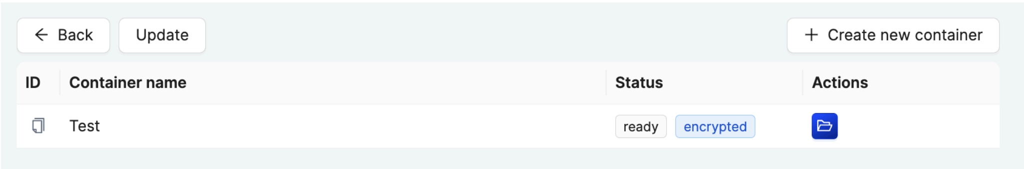
The first step of every submission process is to click on “Read and validate” for the respective input dataset:



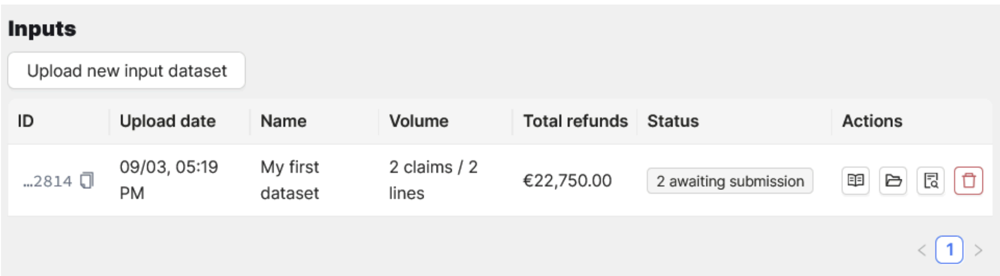
The platform then brings you back to the list of containers. This is because reading all inputs and later performing the transfers to the DIP can take some time. In order to ensure data integrity, a container is not accessible while an action is being executed within it. You can repeatedly click on "Update" in the top left of the container overview to update the container status:



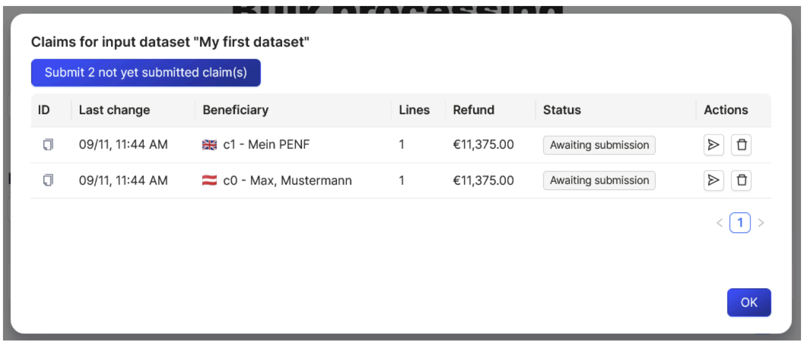
Eventually the container status will go back to "ready", then you can open it again. If you set a password previously, you will need to enter it again.



After entering the container again, you can see in the input section that its status has changed from "Ready to be read" to "4 awaiting submission". Additionally, the volume (number of claims and number of payment lines) as well as the total amount of refunds has been analyzed. You can now click on the folder icon titled "Manage claims" in the "Actions" column:

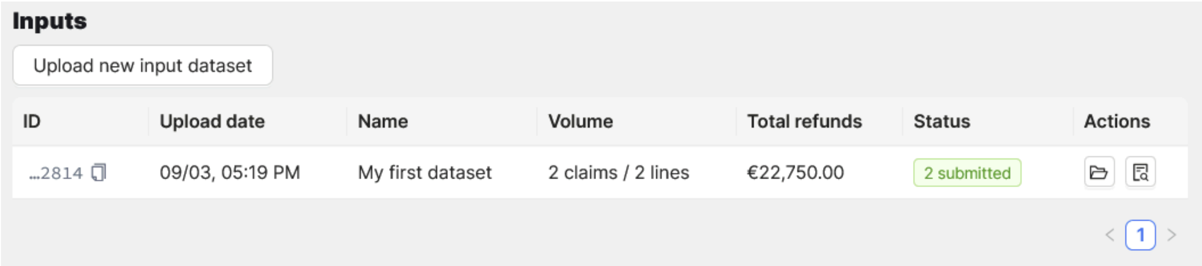


This will open a dialog which gives a detailed overview of all claims contained within this input dataset, including the beneficiary (tax domicile country, ID and name), number of payment lines and total amount of reclaims. Initially the status of all claims is "Awaiting submission":

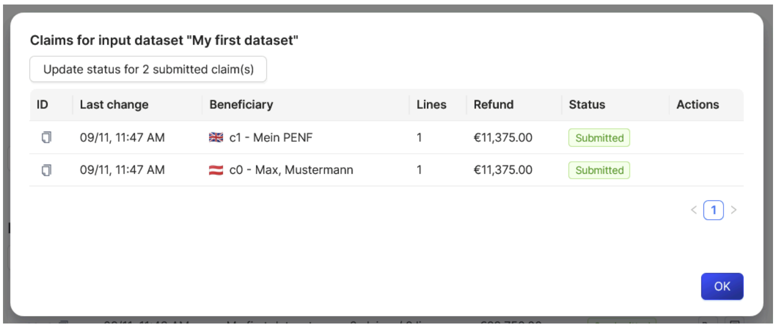


You can now either submit each claim individually, or you click on the blue button titled "Submit 2 not yet submitted claim(s)" on the top of the dialog. When you do that, you will be brought back to the container overview. Wait until the container status has transitioned from "executing" back to "ready", then open the container again.

In the input section you will now notice that the status of the input dataset has changed from "2 awaiting submission" to "2 submitted":

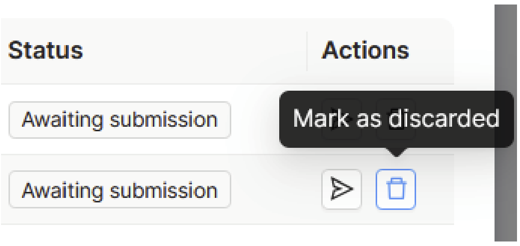


When you enter the "Manage claims" view again, you see that all claim statuses are now "Submit". At this point, it is not possible anymore to undo the submission as the data has already been sent to the DIP interface and is awaiting to be processed.



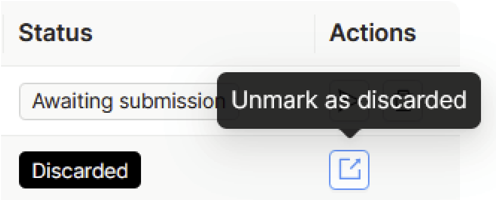
6.5 Marking claims as discarded

When a claim is in the "Awaiting submission" status , it is possible to click on "Mark as discarded" in its "Actions" column:



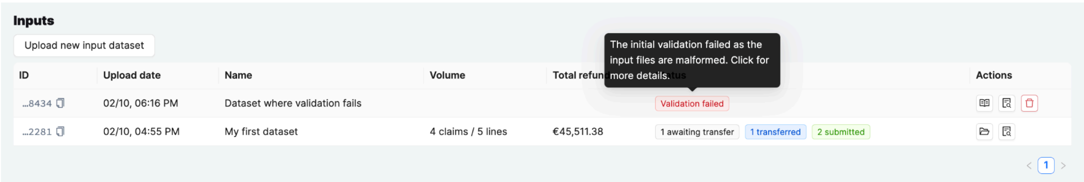
When a claim is marked as discarded, it will be excluded from the volume and total refund calculations in the "Inputs" section and its status will be "Discarded":

It is always possible to click on “Unmark as discarded” for a discarded claim to bring it back into the “Awaiting transfer” status:

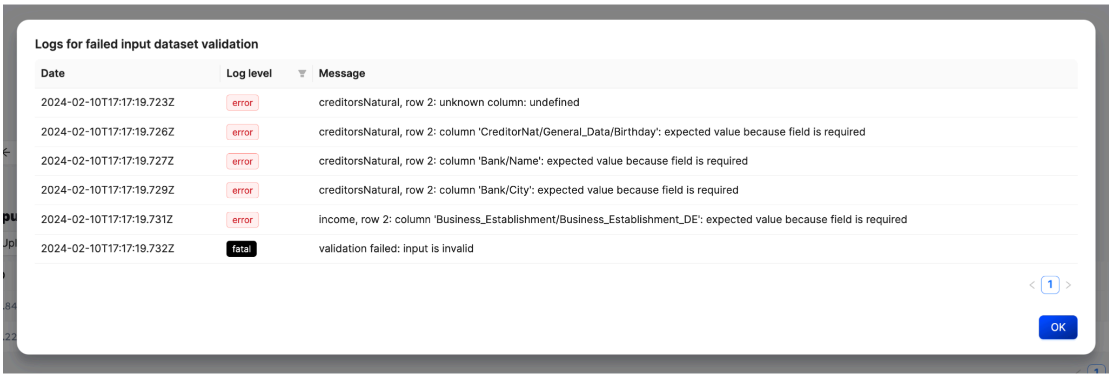


6.6 Errors

After clicking the “Read and validate” button, the data will be validated against multiple criteria and a validation schema e.g. “data.xlsx” is missing, it is missing required data or required pdf attachments are not attached or named properly. If an error is found, the respective dataset then gets the status “Validation failed”:

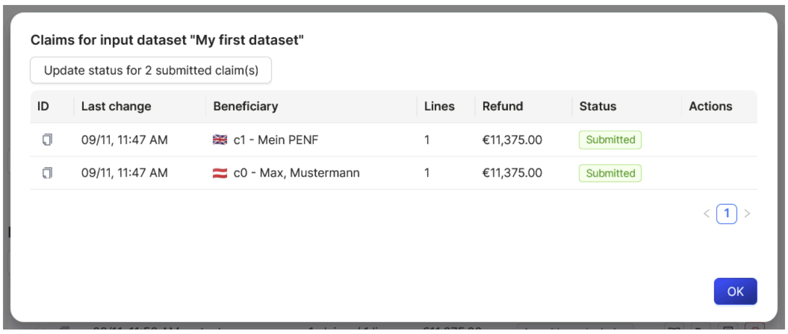


You can click on the text “Validation failed” to get more details on why that happened. It then shows you exactly in which spreadsheet and which row which error occurred:



6.7 Status updates

When a claim has been submitted can receive status updates via the platform itself.

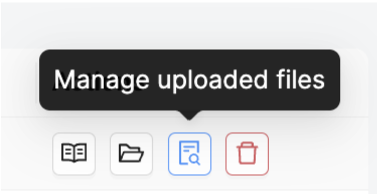


To check if there are status updates for your claim, you can use the “Update status for 2 submitted claim(s)” button to check if the DIP platform has received any updates concerning the application.

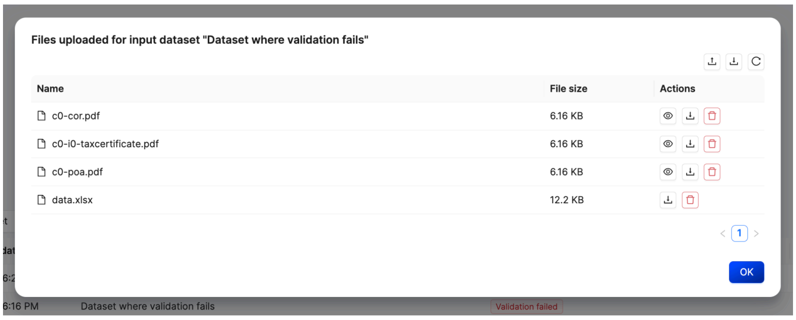
After submission the DIP interface goes through multiple validation and semantic checks for the application data and will communicate failure in these checks via the status update. After the claim has been through the checks as well as the BZSt’s manual check, the final verdict will also be communicated through the same button.

6.8 Managing uploaded files

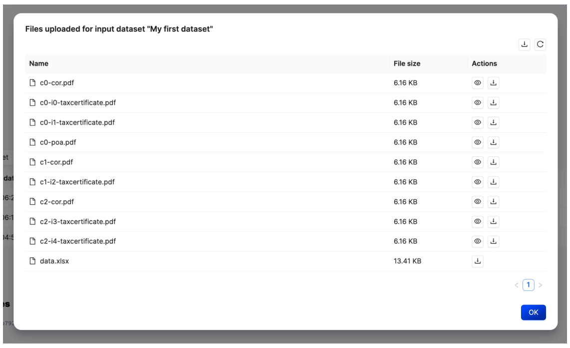
You can always have a look at the files you previously uploaded for a container through clicking on the button titled “Manage uploaded files” in the “Inputs” section:



When the input dataset does not contain any claims that have been successfully transferred or submitted yet, you get the option to upload (and thus replace) files, remove files, download files and to view PDF files.



When the input dataset contains at least one transferred or submitted claim, its files become read-only, so that at this point, you can only download and view files:



7 Contact

Please contact sales@divizend.com to gather more insights, to book a live video demo and to get answers to any further questions you might have.

8 Appendix

8.1 Country/legal forms matrix for section 50j German Income Tax Act

The following table defines in which cases the properties under “Questions_for_50j” in the “income” spreadsheet are required. It originates from BZSt’s “Communication Manual DIP.KaFE”. The horizontal axis refers to the entity type, including the abbreviations from “generalData/LegalForm” in the “creditorsJuridical” sheet. The vertical axis refers to the beneficiary’s country of tax residence, i.e. “generalData/Country”.
* Only applies to inflows after December 31, 2021

	natural	KAPG	SOJP	INVF	PENF	GSTF	HHTR	PGES
ae	x	x	x	x	x	x	x	x
am	x	x	x	x	x	x	x	x
bo	x	x	x	x	x	x	x	x
cn	x	x	x	x	x	x	x	x
gb					x			
ge	x	x	x	x	x	x	x	x
il	x	x	x	x	x	x	x	x
in	x	x	x	x	x	x	x	x
mn	x	x	x	x	x	x	x	x
nl					x			
sg	x*	x*	x*	x*	x*	x*	x*	x*
sy	x	x	x	x	x	x	x	x
tw	x	x	x	x	x	x	x	x
ua	x	x	x	x	x	x	x	x
us					x	x		

8.2 Public benefit purposes list

Purpose number (ZweckNr)	Description
1	The advancement of science and research
2	The advancement of religion
3	The advancement of public health and public hygiene, in particular the prevention and control of communicable diseases, also by hospitals within section 67
4	The advancement of assistance to young and old people
5	The advancement of art and culture
6	The advancement of the protection and preservation of historical monuments
7	The advancement of upbringing, adult education, and vocational training, including assistance for students
8	The advancement of nature conservation and landscape management, including climate protection, coastal defense, and flood defense
9	The advancement of public welfare, particularly for the purposes of officially recognized voluntary welfare associations and their affiliated organizations
10	The advancement of relief for people persecuted on political, racial, or religious grounds, and support for refugees, war victims, and victims of discrimination
11	The advancement of life saving
12	The advancement of fire prevention, occupational health and safety, disaster control, civil defense, and accident prevention
13	The advancement of internationalism, tolerance in all areas of culture, and the concept of international understanding
14	The advancement of the protection of animals
15	The advancement of development cooperation
16	The advancement of consumer counseling and consumer protection
17	The advancement of welfare for prisoners and former prisoners
18	The advancement of equal rights for women and men

19	The advancement of the protection of marriage and the family
20	The advancement of crime prevention
21	The advancement of sport (chess shall be considered a sport)
22	The advancement of local heritage, local traditions, and local embellishment
23	The advancement of animal husbandry, plant cultivation, allotment gardening, traditional customs (including regional carnival), and Freifunk (free wireless networking)
24	The general advancement of democratic government in the applicable territory
25	The advancement of active citizenship in support of public-benefit, charitable, or religious purposes
26	The advancement of the preservation and maintenance of cemeteries and memorials for children and fetuses not requiring burial