

Antrag auf Behandlung als unbeschränkt einkommensteuerpflichtiger Arbeitnehmer nach § 1 Abs. 3, § 1a EStG für 20__ (Anlage Grenzpendler EU/EWR)

Zur Beachtung:

Für Arbeitnehmer mit Staatsangehörigkeit eines EU-/EWR-Staates, die in der Bundesrepublik Deutschland (Inland) weder einen Wohnsitz noch ihren gewöhnlichen Aufenthalt haben, wird auf Grund dieses Antrags eine Bescheinigung über die für den Steuerabzug vom Arbeitslohn maßgebenden persönlichen Besteuerungsmerkmale ausgestellt. Diese ist dem Arbeitgeber vorzulegen. Für die Ausstellung der Bescheinigung ist das Betriebsstättenfinanzamt des Arbeitgebers zuständig.

Sie werden als unbeschränkt einkommensteuerpflichtig behandelt, wenn die Summe Ihrer Einkünfte mindestens zu 90 % der deutschen Einkommensteuer unterliegt oder wenn die nicht der deutschen Einkommensteuer unterliegenden Einkünfte den **Grundfreibetrag** (ggf. nach den Verhältnissen Ihres Wohnsitzstaates gemindert) nicht übersteigen. Sind Sie verheiratet oder haben Sie eine eingetragene Lebenspartnerschaft begründet und leben von Ihrem Ehegatten/Lebenspartner nicht dauernd getrennt, ist für die Bescheinigung der Steuerklasse III Voraussetzung, dass die Einkünfte beider Ehegatten/Lebenspartner zusammen die Einkommensgrenzen erfüllen, wobei der Grundfreibetrag zu verdoppeln ist; weitere Voraussetzung ist, dass der Ehegatte/Lebenspartner seinen Wohnsitz in einem EU-/EWR-Staat oder der Schweiz hat. In diesem Fall ist dieser Vordruck auch von Ihrem Ehegatten/Lebenspartner zu unterschreiben. Lassen Sie sich bitte Ihre nachfolgenden Angaben durch die für Sie zuständige ausländische Steuerbehörde in **Abschnitt D** bestätigen; hierauf kann verzichtet werden, wenn für einen der beiden vorangegangenen Veranlagungszeiträume bereits eine von der ausländischen Steuerbehörde bestätigte Anlage vorliegt und sich die Verhältnisse nicht geändert haben.

Für weitere Steuerermäßigungen einschließlich Kinderfreibeträge verwenden Sie bitte **zusätzlich** den Vordruck „Antrag auf Lohnsteuer-Ermäßigung“. Nach Ablauf eines Kalenderjahres sind Sie und ggf. Ihr Ehegatte/Lebenspartner zur Abgabe einer Einkommensteuererklärung verpflichtet. Für die Durchführung der Einkommensteueranmeldung ist das Betriebsstättenfinanzamt Ihres Arbeitgebers zuständig.

Nach den Vorschriften der Datenschutzgesetze wird darauf hingewiesen, dass die mit diesem Antrag angeforderten Daten auf Grund der §§ 149, 150 der Abgabenordnung (AO) und der §§ 1 Abs. 3, 1a Abs. 1 Nr. 2, 39 Abs. 2 und 3 des Einkommensteuergesetzes (EStG) erhoben werden. Informationen über die Verarbeitung personenbezogener Daten in der Steuerverwaltung und über Ihre Rechte nach der Datenschutz-Grundverordnung sowie über Ihre Ansprechpartner in Datenschutzfragen entnehmen Sie bitte dem allgemeinen Informationsschreiben der Finanzverwaltung. Dieses Informationsschreiben finden Sie unter www.finanzamt.de (unter der Rubrik „Datenschutz“) oder erhalten Sie bei Ihrem Finanzamt.

A Angaben zur Person

Weißer Felder bitte ausfüllen oder ankreuzen.

Antragstellende Person				Ehegatte/Lebenspartner																			
Identifikationsnummer - soweit erhalten -				Identifikationsnummer - soweit erhalten -																			
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Familienname, Vorname und ggf. Geburtsname				Familienname, Vorname und ggf. Geburtsname																			
Geburtsdatum		Tag	Monat	Jahr	Staatsangehörigkeit																		
<table border="1"> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>						<table border="1"> <tr><td> </td><td> </td></tr> </table>			<table border="1"> <tr><td> </td><td> </td><td> </td></tr> </table>				<table border="1"> <tr><td> </td><td> </td><td> </td><td> </td></tr> </table>										
Wohnsitz im Ausland (Straße, Hausnummer, Postleitzahl, Ort, Staat)																							
Zuletzt zuständiges inländisches Finanzamt, Steuernummer																							
Arbeitgeber im Inland (Name, Anschrift, Steuernummer)				Arbeitgeber im Inland (Name, Anschrift, Steuernummer)																			
Beschäftigt vom		(voraussichtlich) bis		Beschäftigt vom		(voraussichtlich) bis																	
<input type="checkbox"/> Ich beantrage die Steuerklasse I		<input type="checkbox"/> Ich beantrage die Steuerklasse III Bei Ehegatten/Lebenspartnern, die beide Arbeitslohn beziehen: Wir beantragen die Steuerklassenkombination																					
				<input type="checkbox"/> III/V		<input type="checkbox"/> IV/IV																	
						<input type="checkbox"/> V/III																	
Bescheinigungen für den Steuerabzug vom Arbeitslohn für das laufende Kalenderjahr sind mir bereits erteilt worden						<input type="checkbox"/> Nein																	
						<input type="checkbox"/> Ja, vom Finanzamt																	

B Angaben zu den Einkünften der antragstellenden Person

Voraussichtlicher Bruttoarbeitslohn (einschließlich Sachbezüge, Gratifikationen, Tantiemen usw.)			
im Inland	im Wohnsitzstaat	in	(Drittstaat)
€	in Landeswährung	in Landeswährung	in Landeswährung
Voraussichtliche andere Einkünfte			
im Inland	im Wohnsitzstaat	in	(Drittstaat)
Einkunftsart	Einkunftsart	Einkunftsart	Einkunftsart
€	in Landeswährung	in Landeswährung	in Landeswährung

C Angaben zu den Einkünften des Ehegatten/Lebenspartners

Voraussichtlicher Bruttoarbeitslohn (einschließlich Sachbezüge, Gratifikationen, Tantiemen usw.)			
im Inland	im Wohnsitzstaat	in	(Drittstaat)
€	in Landeswährung	in Landeswährung	in Landeswährung
Voraussichtliche andere Einkünfte			
im Inland	im Wohnsitzstaat	in	(Drittstaat)
Einkunftsart	Einkunftsart	Einkunftsart	Einkunftsart
€	in Landeswährung	in Landeswährung	in Landeswährung

Application for treatment as an employee subject to unlimited tax liability under section 1 (3), section 1a of the Income Tax Act (Einkommensteuergesetz) for 20__ (Annex: EU/EEA cross-border workers)

Please note:

Employees who are citizens of an EU/EEA member state but who have neither their place of residence nor habitual abode in the Federal Republic of Germany will, upon submission of this application, be issued a certificate showing the personal data that are relevant for determining the tax to be withheld from wages. The certificate must be submitted to their employer. It is issued by the tax office responsible for the employer's permanent establishment.

You will be subject to unlimited tax liability if at least **90%** of your total income is subject to German income tax or if the portion of your income that is not subject to German income tax does not exceed the **basic personal allowance** (this amount may be lower depending on the situation in your country of residence). If you are married or in a civil partnership and you are not permanently separated from your spouse or civil partner, then a certificate for tax class III will be issued on condition that a) the joint income of both spouses/civil partners complies with the income limits (with the basic personal allowance being doubled) and b) your spouse/civil partner is resident in an EU/EEA member state or Switzerland. If this is the case, then your spouse/civil partner must also sign this form. The information that you provide below must be confirmed by the foreign tax authority responsible for you in **section D**; this is not necessary if an annex confirmed by the foreign tax authority has already been submitted for one of the two previous tax assessment periods and the circumstances have not changed.

If you would like to apply for **additional** tax reductions, including tax-free allowances for children, please also submit the "Application for Wages Tax Reduction" form.

At the end of the calendar year, you and your spouse/civil partner (if applicable) are obliged to file an income tax return. The tax office responsible for your employer's permanent establishment is responsible for assessing your income tax.

In accordance with the applicable data protection legislation, we hereby inform you that the data requested with this form is collected on the basis of sections 149 and 150 of the Fiscal Code (Abgabenordnung) and section 1 (3), section 1a (1) no 2, and section 39 (2) and (3) of the Income Tax Act. Please refer to the revenue administration's general data protection flyer for more information about how the tax administration processes personal data, information about your rights pursuant to the General Data Protection Regulation, and who to contact if you have questions relating to data protection issues. This information flyer is available at www.finanzamt.de (under "Privacy Policy") or from your local tax office.

Please fill out white boxes or mark with a cross ☒

Ⓐ Personal details

Applicant				Spouse/civil partner			
Tax identification number – if issued				Tax identification number – if issued			
[] []				[] []			
Family name, given name and (if applicable) name at birth				Family name, given name and (if applicable) name at birth			
Date of birth			day	month	year	citizenship	
Address abroad (street, number, postal code, city, country)							
Last tax office responsible in Germany, tax number							
Employer in Germany (name, address, tax number)				Employer in Germany (name, address, tax number)			
Employed from		until (expected)		Employed from		until (expected)	
<input type="checkbox"/> I hereby request to be placed in tax class I				For spouses/registered partners who both receive wages: We hereby apply for the following combination of tax classes: <input type="checkbox"/> III/V <input type="checkbox"/> IV/IV <input type="checkbox"/> V/III			
<input type="checkbox"/> I hereby request to be placed in tax class III							
Certificates showing the tax withheld on wages for the current year have already been issued to me						<input type="checkbox"/> No <input type="checkbox"/> Yes, by the following tax office	

Ⓑ Information on applicant's income

Estimated gross wages (including non-cash benefits, gratuities, royalties etc.)			
in Germany		in the country of residence	
[] []		[] []	
€		in national currency	
		in national currency	
Estimated other income			
in Germany		in the country of residence	
Type of income		Type of income	
[] []		[] []	
€		in national currency	
		in national currency	

Ⓒ Information on income of spouse/partner

Estimated gross wages (including non-cash benefits, gratuities, royalties etc.)			
in Germany		in the country of residence	
[] []		[] []	
€		in national currency	
		in national currency	
Estimated other income			
in Germany		in the country of residence	
Type of income		Type of income	
[] []		[] []	
€		in national currency	
		in national currency	

Declaration

Section D was not filled in because a certificate was already presented by the foreign tax authority for one of the two previous assessment periods (calendar year _____, tax number _____) and my/our circumstances have not changed.

Authorisation: The certificate should not be sent to me, but to (e.g. employer):
Name, address (street, number, postal code, city)

- For first-time applicants: Please enclose a copy of your passport or identity card. -

(Date)

(Applicant's signature)

(Spouse's/partner's signature)

Ⓓ Confirmation by foreign tax authority

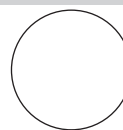
Name and address of foreign tax authority

We hereby confirm that

1. The taxpayer(s) named on page 1 is/are resident in our country;
2. No information is known that contradicts the information provided on this form regarding personal circumstances and income.

Place

Date



Official stamp and signature

Application for treatment as an employee subject to unlimited tax liability under section 1 (3), section 1a of the Income Tax Act (Einkommensteuergesetz) for 20__ (Annex: EU/EEA cross-border workers)

Please note:
 Employees who are citizens of an EU/EEA member state but who have neither their place of residence nor habitual abode in the Federal Republic of Germany will, upon submission of this application, be issued a certificate showing the personal data that are relevant for determining the tax to be withheld from wages. The certificate must be submitted to their employer. It is issued by the tax office responsible for the employer's permanent establishment.
 You will be subject to unlimited tax liability if at least **90%** of your total income is subject to German income tax or if the portion of your income that is not subject to German income tax does not exceed the **basic personal allowance** (this amount may be lower depending on the situation in your country of residence). If you are married or in a civil partnership and you are not permanently separated from your spouse or civil partner, then a certificate for tax class III will be issued on condition that a) the joint income of both spouses/civil partners complies with the income limits (with the basic personal allowance being doubled) and b) your spouse/civil partner is resident in an EU/EEA member state or Switzerland. If this is the case, then your spouse/civil partner must also sign this form. The information that you provide below must be confirmed by the foreign tax authority responsible for you in **section D**; this is not necessary if an annex confirmed by the foreign tax authority has already been submitted for one of the two previous tax assessment periods and the circumstances have not changed.
 If you would like to apply for **additional** tax reductions, including tax-free allowances for children, please also submit the "Application for Wages Tax Reduction" form.
 At the end of the calendar year, you and your spouse/civil partner (if applicable) are obliged to file an income tax return. The tax office responsible for your employer's permanent establishment is responsible for assessing your income tax.
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Please fill out white boxes or mark with a cross ☒

A Personal details

Applicant Tax identification number – if issued 		Spouse/civil partner Tax identification number – if issued 	
Family name, given name and (if applicable) name at birth		Family name, given name and (if applicable) name at birth	
Date of birth	day month year citizenship	Date of birth	day month year citizenship
Address abroad (street, number, postal code, city, country)			
Last tax office responsible in Germany, tax number			
Employer in Germany (name, address, tax number)		Employer in Germany (name, address, tax number)	
Employed from	until (expected)	Employed from	until (expected)
<input type="checkbox"/> I hereby request to be placed in tax class I		For spouses/registered partners who both receive wages: We hereby apply for the following combination of tax classes:	
<input type="checkbox"/> I hereby request to be placed in tax class III		<input type="checkbox"/> III/V	<input type="checkbox"/> IV/IV
Certificates showing the tax withheld on wages for the current year have already been issued to me		<input type="checkbox"/> No	Yes, by the following tax office

B Information on applicant's income

Estimated gross wages (including non-cash benefits, gratuities, royalties etc.)			
in Germany	in the country of residence	in	(third country)
€	in national currency		in national currency
Estimated other income			
in Germany	in the country of residence	in	(third country)
Type of income	Type of income	in national currency	Type of income in national currency
€			

C Information on income of spouse/partner

Estimated gross wages (including non-cash benefits, gratuities, royalties etc.)			
in Germany	in the country of residence	in	(third country)
€	in national currency		in national currency
Estimated other income			
in Germany	in the country of residence	in	(third country)
Type of income	Type of income	in national currency	Type of income in national currency
€			

Declaration

Section D was not filled in because a certificate was already presented by the foreign tax authority for one of the two previous assessment periods (calendar year _____, tax number _____) and my/our circumstances have not changed.

Authorisation: The certificate should not be sent to me, but to (e.g. employer):
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(Date)

(Applicant's signature)

(Spouse's/partner's signature)

Ⓓ Confirmation by foreign tax authority

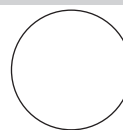
Name and address of foreign tax authority

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1. The taxpayer(s) named on page 1 is/are resident in our country;
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Place

Date



Official stamp and signature