

Dr. Bischoff & Tann GmbH

Buchprüfungsgesellschaft

Heidenkampsweg 73 · 20097 Hamburg

Telefon 040 / 23 78 88 - 33

Fax 040 / 23 78 88 - 22

wpg@hansetreu.de

Geschäftsführer

Peter Tann

Vereidigter Buchprüfer
Steuerberater

Sehr geehrte Damen und Herren,

durch die direkte Beteiligung an den AMTEX-Produkten entsteht für jeden Beteiligten in den USA eine Verpflichtung zur Abgabe einer US-Steuererklärung.

Um in den USA eine entsprechende Steuererklärung abgeben zu können, ist es leider notwendig für jeden nicht Amerikaner eine Steuernummer zu beantragen!

Form **W-8ECI**

(Rev. February 2006)

Department of the Treasury
Internal Revenue Service

Certificate of Foreign Person's Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States

OMB No. 1545-1021

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Note: Persons submitting this form must file an annual U.S. income tax return to report income claimed to be effectively connected with a U.S. trade or business (see instructions).

Do not use this form for:

- A beneficial owner solely claiming foreign status or treaty benefits **W-8BEN**
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming the applicability of section(s) 115(2), 501(c), 882, 895, or 1443(b) **W-8EXP**
- A foreign partnership or a foreign trust (unless claiming an exemption from U.S. withholding on income effectively connected with the conduct of a trade or business in the United States) **W-8BEN or W-8IMY**
- A person acting as an intermediary **W-8IMY**

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner

2 Country of incorporation or organization

3 Type of entity (check the appropriate box):
 Individual Corporation Disregarded entity
 Partnership Simple trust Complex trust Estate
 Government Grantor trust Central bank of issue Tax-exempt organization
 Private foundation International organization

4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box.

City or town, state or province. Include postal code where appropriate. Country (do not abbreviate)

5 Business address in the United States (street, apt. or suite no., or rural route). Do not use a P.O. box.

City or town, state, and ZIP code

6 U.S. taxpayer identification number (required—see instructions)
 SEN or ITIN EIN

7 Foreign tax identifying number, if any (optional)

8 Reference number(s) (see instructions)

9 Specify each item of income that is, or is expected to be, received from the payer that is effectively connected with the conduct of a trade or business in the United States (attach statement if necessary)

Part II Certification

Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:
• I am the beneficial owner (or I am authorized to sign for the beneficial owner) of all the income to which this form relates,
• The amounts for which this certification is provided are effectively connected with the conduct of a trade or business in the United States and are includable in my gross income (or the beneficial owner's gross income) for the taxable year, and
• The beneficial owner is not a U.S. person.
Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Signature of beneficial owner (or individual authorized to sign for the beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

Von jedem Zeichner benötigt AMTEX ein unterschriebenes W-8ECI Formular.

Sollte das W-8ECI Formular bei AMTEX nicht vorliegen, so muss von jeder Ausschüttung eine 30%ige Quellensteuer einbehalten und an die US-Steuerbehörde gezahlt werden.

Der Antrag für eine Steuernummer muss bei der in den USA zuständigen Behörde, als einmaliger Antrag, gestellt werden. Zuständig für diese erstmalige Vergabe einer in den USA gültigen Steuernummer ist das Department of the Treasury Internal Revenue Service (kurz genannt **IRS**).

Das IRS hat (wie in Amerika üblich) ein Formular entwickelt, das unbedingt verwendet werden muss, das **W-7 Formular**.

Form W-7 (Rev. January 2007) Department of the Treasury Internal Revenue Service	Application for IRS Individual Taxpayer Identification Number ▶ See instructions. ▶ For use by individuals who are not U.S. citizens or permanent residents.	OMB No. 1545-0074	
An IRS individual taxpayer identification number (ITIN) is for federal tax purposes only.		FOR IRS USE ONLY	
Before you begin: • Do not submit this form if you have, or are eligible to obtain, a U.S. social security number (SSN). • Getting an ITIN does not change your immigration status or your right to work in the United States and does not make you eligible for the earned income credit.			
Reason you are submitting Form W-7. Read the instructions for the box you check. Caution: If you check box b, c, d, e, f, or g, you must file a tax return with Form W-7 unless you meet one of the exceptions (see instructions).			
a <input type="checkbox"/> Nonresident alien required to obtain ITIN to claim tax treaty benefit b <input checked="" type="checkbox"/> Nonresident alien filing a U.S. tax return c <input type="checkbox"/> U.S. resident alien (based on days present in the United States) filing a U.S. tax return d <input type="checkbox"/> Dependent of U.S. citizen/resident alien } Enter name and SSN/ITIN of U.S. citizen/resident alien (see instructions) ▶ e <input type="checkbox"/> Spouse of U.S. citizen/resident alien } f <input type="checkbox"/> Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception g <input type="checkbox"/> Dependent/spouse of a nonresident alien holding a U.S. visa h <input type="checkbox"/> Other (see instructions) ▶ Additional information for a and f: Enter treaty country ▶ and treaty article number ▶			
Name (see instructions) Name at birth if different ▶	1a First name	Middle name	Last name
	1b First name	Middle name	Last name
Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4. City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Foreign address (if different from above) (see instructions)	3 Street address, apartment number, or rural route number. Do not use a P.O. box number. City or town, state or province, and country. Include ZIP code or postal code where appropriate.		
Birth information	4 Date of birth (month / day / year)	Country of birth	City and state or province (optional)
Other information	5 <input type="checkbox"/> Male <input type="checkbox"/> Female	6a Country(ies) of citizenship	
	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions) <input type="checkbox"/> Passport <input type="checkbox"/> Driver's license/State I.D. <input type="checkbox"/> USCIS documentation <input type="checkbox"/> Other Issued by: No. Exp. date: / / Entry date in U.S. / /		
6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)? <input type="checkbox"/> No/Do not know. Skip line 6f. <input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).			
6f Enter: TIN or EIN ▶ and Name under which it was issued ▶			
6g Name of college/university or company (see instructions) Length of stay: City and state:			
Sign Here	Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.		
Keep a copy for your records.	Signature of applicant (if delegate, see instructions)	Date (month / day / year)	Phone number
	Name of delegate, if applicable (type or print)	Delegate's relationship to applicant	<input type="checkbox"/> Parent <input type="checkbox"/> Court-appointed guardian <input type="checkbox"/> Power of Attorney
Acceptance Agent's Use ONLY	Signature	Date (month / day / year)	Phone ()
	Name and title (type or print)	Name of company	Fax ()
			EIN EFIN/Office Code

Das W – 7 Formular wird zum größten Teil von uns ausgefüllt.

Je mehr Informationen wir über die Beteiligten bekommen, umso mehr können wir bereits ausfüllen.

Besonderheiten beim Ausfüllen

In der Schreibweise des Namens und auch der Adresse immer folgendes beachten:

Ä = ae , Ö = oe

Ü = ue und für das ß immer ss oder sz

Die 7 wird ohne einen „kleinen Strich“ geschrieben!

Die Zahl 1 wird nur als ! geschrieben

Die Zeile „Name“ **muss genau so** ausgefüllt werden,
wie z.B. im **Reisepass!**

In die obere Zeile muss der derzeitige Name,
in die untere Zeile muss der Name aus der Geburtsurkunde
des Beteiligten, falls dieser vom
jetzigem Namen abweicht!

- f Nonresident alien student, professor, or researcher filing a U.S. tax return or claiming an exception
g Dependent/spouse of a nonresident alien holding a U.S. visa
h Other (see instructions) ▶

Name (see instructions) Name at birth if different ▶	1a First name	Middle name	Last name
	1b First name	Middle name	Last name
Applicant's mailing address	2 Street address, apartment number, or rural route number. If you have a P.O. box, see page 4.		
	City or town, state or province, and country. Include ZIP code or postal code where appropriate.		

Die Amerikaner schreiben das **Datum** in **anderer** Reihenfolge:

Monat (month) / Tag (day) / Jahr (year)

Wird das Datum **anders** geschrieben, ist der Antrag **sofort abgelehnt!**

address (if different from above) <small>(see instructions)</small>	City or town, state or province, and country. Include zip code.	
Birth Information	4 Date of birth (month / day / year)	Country of birth
Other information	6a Country(ies) of citizenship	6a Foreign tax ID no.

Am besten den Reisepass (Passport) zur Identifikation angeben!

Einen Personalausweis wie wir ihn hier in Deutschland haben, gibt es in Amerika nicht und wird dementsprechend als Identifikationsmittel alleine nicht anerkannt.

Other information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions)			
<input type="checkbox"/> Passport				
<input type="checkbox"/> Driver's license/State I.D.				
<input type="checkbox"/> USCIS documentation				
<input type="checkbox"/> Other				
Issued by: No.: Exp. date: / / Entry date in U.S. / /				
6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?				
<input type="checkbox"/> No/Do not know. Skip line 6f.				
<input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				
6f Enter: TIN or EIN ▶ and Name under which it was issued ▶				
6g Name of college/university or company (see instructions) Length of stay				
City and state				

Oder es müssen **Führerschein und Personalausweis** (unter „**Other**“ extra hinzufügen) zur Identifikation angegeben werden.

Der Führerschein wird **nur** dann anerkannt wenn es sich um den im „**Scheckkartenformat**“ handelt.

Other information	6a Country(ies) of citizenship	6b Foreign tax I.D. number (if any)	6c Type of U.S. visa (if any), number, and expiration date	
	6d Identification document(s) submitted (see instructions)			
	<input type="checkbox"/> Passport	<input type="checkbox"/> Driver's license/State I.D.	<input type="checkbox"/> USCIS documentation	<input type="checkbox"/> Other
	Issued by:	No.:	Exp. date: / /	Entry date in U.S. / /
	6e Have you previously received a U.S. temporary taxpayer identification number (TIN) or employer identification number (EIN)?			
<input type="checkbox"/> No/Do not know. Skip line 6f.				
<input type="checkbox"/> Yes. Complete line 6f. If more than one, list on a sheet and attach to this form (see instructions).				
6f Enter: TIN or EIN ▶ and Name under which it was issued ▶				
6g Name of college/university or company (see instructions) City and state Length of stay				

Amtlich beglaubigte Kopien der
Identifikationsmittel sind dem
W – 7 Formular immer beizulegen!

Nicht anerkannt wird der Führerschein in der
grau oder rosa farbigen Ausführung
sowie der DDR – Führerschein!

Auch bei der Unterschrift **muss** das Datum in der Reihenfolge: **Monat / Tag / Jahr** **geschrieben werden!**

Damit das Unterschreiben nicht vergessen wird, machen wir einen kleinen Aufkleber an der entsprechenden Stelle auf das W – 7 Formular.

**Sign
Here**

Under penalties of perjury, I (applicant/delegate/acceptance agent) declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I authorize the IRS to disclose to my acceptance agent returns or return information necessary to resolve matters regarding the assignment of my IRS individual taxpayer identification number (ITIN), including any previously assigned taxpayer identifying number.

Signature of applicant (if delegate, see instructions)

Date (month / day / year)

Phone number

Keep a copy for
your records.

Name of delegate, if applicable (Type in print)

Delegate is authorized to
to applicant

Parent Adult dependent guardian
 Power of Attorney

Sollte eine dieser Vorgaben nicht
übernommen werden, wird das
W – 7 Formular **nicht anerkannt!**

Wenn alles richtig ausgefüllt ist, wird nach
zwei bis drei Monaten eine Steuernummer
für den Beteiligten erteilt, die wie folgt aussieht:

Philadelphia Campus

Date of this notice: 03/01/2005
Number of this notice: CP-565A
Form: W-7
Case Reference Number:
98296036872215
DOB: [REDACTED]

For assistance call us at:
(215) 516-ITIN (4846)
This is not a toll free number

Or you may write to us at:
INTERNAL REVENUE SERVICE
Post Office Box 447
Bensalem, PA 19255-0057

WE ASSIGNED YOU AN IRS INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

Thank you for your Form W-7, Application for IRS Individual Taxpayer Identification Number. We assigned you **ITIN 999-77-1111**. Please keep this notice for your records.

Your ITIN is for tax purposes only. It does not entitle you to social security benefits and is not a social security number (SSN). If you do not use your ITIN for income tax purposes, your ITIN will be revoked. Issuance of the ITIN does not create any inference regarding your immigration status or your right to work in the United States. Receipt of an ITIN does not make you eligible to claim the earned income credit (EIC).

Please use your ITIN when a SSN is requested on any U.S. federal income tax return. Use your complete name and ITIN as it appears on this notice on all correspondence with the IRS, including tax returns, tax payments, and refund claims. Using any variation of your name or ITIN may cause processing delays and incorrect information on your account. If you change your name, please send a copy of this notice along with documentation supporting the name change to the address listed above, or visit your local IRS office, so we can update our records. Examples of acceptable supporting documentation include a marriage certificate or court records.

If you become a U.S. citizen, you will be eligible to get a SSN. You must then apply for a SSN with the Social Security Administration and start using that number for tax purposes instead of your ITIN. When you receive a SSN, please send a copy of your social security card with a copy of this notice to the address listed above, or visit your local IRS office, so that we can update our records.

If you have any questions, please call us at the number shown above.

**Dieses Formular nach
Eingang bitte sofort
an uns weiterleiten!**

Neben dem jetzt Ihnen bekannten W-7 Antrag erhalten Sie dann außerdem noch Ihre „eigentliche“ US-Steuererklärung des jeweiligen Kalenderjahres.

Diese Steuererklärung wird als **1040 NR** – Steuererklärung bezeichnet (US Nonresident Alien Income Tax Return) und sieht wie folgt aus:

Die Steuererklärung **1040 NR**

Form **1040NR** U.S. Nonresident Alien Income Tax Return OMB No. 1545-0074
 Department of the Treasury Internal Revenue Service **2006**
 For the year January 1-December 31, 2006, or other tax year beginning 2006 and ending

Please print or type.

Your first name and initial: _____ Last name: _____ Identifying number (see page 8 of inst.): _____

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see page 8. _____ Check it: Individual Estate or Trust

City, town or post office, state, and ZIP code. If you have a foreign address, see page 8. _____ For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 31.

Country: _____ (If what country were you a citizen or national during the tax year?) _____

Give address outside the United States to which you want any refund check mailed. If same as above, write "Same." _____ Give address in the country where you are a permanent resident. If same as above, write "Same." _____

Filing Status and Exemptions for Individuals (see page 8)

Filing status. Check only one box (1-6 below).	7a Yourself	7b Spouse
1 <input type="checkbox"/> Single resident of Canada or Mexico, or a single U.S. national		
2 <input checked="" type="checkbox"/> Other single nonresident alien	X	
3 <input type="checkbox"/> Married resident of Canada or Mexico, or a married U.S. national		
4 <input type="checkbox"/> Married resident of the Republic of Korea (South Korea)		
5 <input type="checkbox"/> Other married nonresident alien		
6 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 9)		

Caution: Do not check box 7a if your parent (or someone else) can claim you as a dependent. Do not check box 7b if your spouse had any U.S. gross income.

If you check box 7b, enter your spouse's identifying number: _____

7c Dependents (see page 9)

(1) First name	Last name	(2) Dependent's identifying number	(3) Dependent's relationship to you	(4) If "Qualifying child" (see page 9)	(5) No. of times checked on 7a and 7b	(6) No. of children on 7c who lived with you
					1	

d Total number of exemptions claimed 1

Income Effectively Connected With U.S. Trade/Business

8	9a	9b	10a	11	12	13	14	15	16a	16b	17a	17b	18	19	20	21	
8 Wages, salaries, tips, etc. Attach Form(s) W-2	9a Taxable interest	9b Tax-exempt interest. Do not include on line 9a	10a Ordinary dividends	11 Taxable refunds, credits, or offsets of state and local income taxes (see page 11)	12 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 12)	13 Business income (or loss). Attach Schedule C or C-EZ (Form 1040)	14 Capital gain (or loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>	15 Other gains or (losses). Attach Form 4797	16a IRA distributions	16b Taxable amount	17a Pensions and annuities	17b Taxable amount	18 Rental real estate, royalties, partnerships, trusts, etc. Attach Schedule E (Form 1040)	19 Farm income (or loss). Attach Schedule F (Form 1040)	20 Unemployment compensation	21 Other income. List type and amount (see page 15)	
						4,491.											

Adjusted Gross Income

22	23	24	25	26	27	28	29	30	31	32	33	34	35
22 Total income exempt by a treaty from page 5, Item M	23 Add lines 8, 9a, 10a, 11-15, 16b, and 17b-21. This is your total effectively connected income	24 Archer MSA deduction. Attach Form 8853	25 Health savings account deduction. Attach Form 8889	26 Moving expenses. Attach Form 3903	27 Self-employed SEP, SIMPLE, and qualified plans	28 Self-employed health insurance deduction (see page 15)	29 Penalty on early withdrawal of savings	30 Scholarship and fellowship grants excluded	31 IRA deduction (see page 16)	32 Student loan interest deduction (see page 16)	33 Domestic production activities deduction. Attach Form 8903	34 Add lines 24 through 33	35 Subtract line 34 from line 23. Enter here and on line 36. This is your adjusted gross income
	4,491.												4,491.

Form 1040NR (2006) **Other Information** (If an item does not apply to you, enter "N/A.") Page 5

A What country issued your passport? _____

B Were you ever a U.S. citizen? Yes No

C Give the purpose of your visit to the United States N/A

D Type of entry visa N/A and current nonimmigrant status and date of change _____

E Date you entered the United States (see page 29) _____

F Did you give up your permanent residence as an immigrant in the United States this year? Yes No

Dates you entered and left the United States during the year. Residents of Canada or Mexico entering and leaving the United States at frequent intervals, give name of country only. N/A

H Give number of days (including vacation and nonworkdays) you were present in the United States during: N/A 2004 _____, 2005 _____, and 2006 _____

I If you are a resident of Canada, Mexico, or the Republic of Korea (South Korea), or a U.S. national, did your spouse contribute to the support of any child claimed on Form 1040NR, line 7c? N/A Yes No

If "Yes," enter amount \$ _____

If you were a resident of the Republic of Korea (South Korea) for any part of the tax year, enter in the space below your total foreign source income not effectively connected with a U.S. trade or business. This information is needed so that the exemption for your spouse and dependents residing in the United States (if applicable) may be allowed in accordance with Article 4 of the income tax treaty between the United States and the Republic of Korea (South Korea).

Total foreign source income not effectively connected with a U.S. trade or business \$ _____

J Did you file a U.S. income tax return for any year before 2006? Yes No

If "Yes," give the latest year and form number 2005 1040NR

K To which Internal Revenue office did you pay any amounts claimed on Form 1040NR, lines 60, 63, and 65? DALLAS TEXAS

L Have you excluded any gross income other than foreign source income not effectively connected with a U.S. trade or business? Yes No

If "Yes," show the amount, nature, and source of the excluded income. Also, give the reason it was excluded. (Do not include amounts shown in item M.) _____

M If you are claiming the benefits of a U.S. income tax treaty with a foreign country, give the following information. See page 29 for additional information.

• Country _____

• Type and amount of effectively connected income exempt from tax. Also, identify the applicable tax treaty article. Do not enter exempt income on lines 8, 9a, 10a, 11-15, 16b, or 17b-21 of Form 1040NR.

For 2006 (also, include this exempt income on line 22 of Form 1040NR) N/A

For 2005 N/A

• Type and amount of income not effectively connected that is exempt from or subject to a reduced rate of tax. Also, identify the applicable tax treaty article.

For 2006 N/A

For 2005 N/A

• Were you subject to tax in that country on any of the income you claim is entitled to the treaty benefits? Yes No

• Did you have a permanent establishment or fixed base (as defined by the tax treaty) in the United States at any time during 2006? Yes No

N If you file this return to report community income, give your spouse's name, address, and identifying number. _____

O If you file this return for a trust, does the trust have a U.S. business? Yes No

If "Yes," give name and address N/A

P Is this an "expatriation return" (see page 30)? Yes No

If "Yes," you must attach an annual information statement. _____

Q During 2006, did you apply for, or take other affirmative steps to apply for, lawful permanent resident status in the United States or have an application pending to adjust your status to that of a lawful permanent resident of the United States? Yes No


If "Yes," explain _____

R Check this box if you have received compensation income of \$250,000 or more and you are using an alternative basis to determine the source of this compensation income (see instructions)

Diese Steuererklärung ist bereits für Sie mit allen
uns zur Verfügung stehenden Daten und Zahlen
ausgefüllt und besteht in der Regel aus
10 bis 20 Seiten!

Das in dieser Steuererklärung verwendete
Zahlenmaterial wird von der AMTEX zusammen-
gestellt und dann von unserem Kooperationspartner in
den USA speziell für Ihre Steuererklärung nach
amerikanischem Steuerrecht fachgerecht
aufbereitet.

Die in der US-Steuererklärung eingetragenen Zahlen können von Ihnen in der Regel nicht kontrolliert werden, da sie weder mit Ihren Ein-/Auszahlungen noch evtl. vorgenommenen Gewinnausschüttungen übereinstimmen, sondern nach besonderen US-amerikanischen Steuerbestimmungen ermittelt werden müssen.



Bitte unterschreiben Sie auch die US-
Steuererklärung an den von uns mit Aufklebern
besonders gekennzeichneten Stellen (denken
Sie an die gleiche Schreibweise Ihrer Unterschrift
und an die besondere Schreibweise des Datums!)
und senden Sie uns die
US-Steuererklärung im Original zurück.

Das Ihnen zusätzlich zur Verfügung gestellte
Exemplar Ihrer US-Steuererklärung ist zum Verbleib bei
Ihnen bestimmt (z.B. für
Ihren deutschen Steuerberater).

Verluste aus Ihrer Beteiligung werden in Ihrer US-Steuererklärung wie folgt angegeben:

z.B. Zeile **13 = Business income or (loss).....< 4,491 >**

dies bedeutet, dass hier ein **Verlust** in Höhe von 4.491,00 US-\$ für Sie erklärt wurde.

10a	Ordinary dividends		10a
b	Qualified dividends (see page 11)	10b	
11	Taxable refunds, credits, or offsets of state and local income taxes (see page 11)		11
12	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement (see page 12)		12
13	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		13 < 4,491.>
14	Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>		14
15	Other gains or (losses). Attach Form 4797		15
16a	IRA distributions	16a	16b Taxable amount
			16b

In einigen besonderen Fällen legen wir Ihnen dann evtl. noch einen weiteren Vordruck der US-Steuerbehörde IRS vor, die **Power of Attorney and Declaration of Representative (Form 2848)**.

Diese Power of Attorney and Declaration of Representative (Form 2848) entspricht nach deutschem Steuerrecht einer „Vollmacht“, die sowohl der IRS als auch unserem vor Ort ansässigen Steuerberater übermittelt wird.

Power of Attorney (POA)

Form **2848** **Power of Attorney and Declaration of Representative**
 (Rev. March 2004)
 Department of the Treasury
 Internal Revenue Service

OMB No. 1545-0150
For IRS Use Only
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date ____/____/____

Part I Power of Attorney
Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.
1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address _____
 Social security number(s) _____
 Employer identification number _____
 Daytime telephone number (____) _____
 Plan number (if applicable) _____

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address _____
 CAF No. _____
 Telephone No. _____
 Fax No. _____
 Check if new: Address Telephone No. Fax No.

Name and address _____
 CAF No. _____
 Telephone No. _____
 Fax No. _____
 Check if new: Address Telephone No. Fax No.

Name and address _____
 CAF No. _____
 Telephone No. _____
 Fax No. _____
 Check if new: Address Telephone No. Fax No.

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for **Line 4. Specific uses not recorded on CAF.**

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s)

For Privacy Act and Paperwork Reduction Notice, see page 4 of the instructions. Cat. No. 11980J Form **2848** (Rev. 3-2004)

Form 2848 (Rev. 3-2004) Page **2**

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
a If you also want the second representative listed to receive a copy of notices and communications, check this box
b If you do not want any notices or communications sent to your representative(s), check this box

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here.
YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.
IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

 Signature Date Title (if applicable)

 PIN Number
 Print Name Print name of taxpayer from line 1 if other than individual

 Signature Date Title (if applicable)

 PIN Number
 Print Name

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney**—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant**—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent**—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer**—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee**—a full-time employee of the taxpayer.
 - f Family Member**—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary**—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer**—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-h)	Jurisdiction (state) or identification	Signature	Date

Form **2848** (Rev. 3-2004)

Diese POA (Vollmacht) muss der IRS vorgelegt werden und wird unserem Steuerberater in Dallas im Original zur Verfügung gestellt – nur so kann sich für evtl. anfallende direkte Kontaktaufnahme bei der IRS vor Ort unser Steuerberater „ausweisen“ und bekommt dann dort direkte Auskünfte (auch in den USA gilt sonst das sogenannte Steuergeheimnis).

Wir stellen Ihnen diesen Vordruck in zweifacher Ausfertigung zur Verfügung und bitten Sie uns **beide** **Exemplare** unterschrieben (bitte denken Sie auch hier an die gleiche Schreibweise Ihrer Unterschrift und an die besondere Schreibweise des Datums!) zurückzusenden.

Bei weiteren Fragen, Wünschen, Beschwerden oder Anregungen wenden Sie sich bitte an:

Dr. Bischoff & Tann GmbH
Buchprüfungsgesellschaft

Heidenkampsweg 73 · 20097 Hamburg

Telefon 040 / 23 78 88 - 33

Fax 040 / 23 78 88 - 22

wpg@hansetreu.de

Geschäftsführer

Peter Tann

Vereidigter Buchprüfer

Steuerberater