

Semantic versioning

This document 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
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3.0.0	2024-05-22	<p>MAJOR changes (action required):</p> <ul style="list-style-type: none"> - 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. <p>MAJOR changes (incompatibilities with version 2):</p> <ul style="list-style-type: none"> - 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"). <p>MINOR changes:</p> <ul style="list-style-type: none"> - 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
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		<p>types "String", "Number" and "Boolean".</p> <ul style="list-style-type: none"> - Added section 6.4.2 (Tax certificates), explaining the format and legal basis for tax certificates. <p>PATCH changes:</p> <ul style="list-style-type: none"> - Various formatting improvements.
3.1.0	2024-07-01	<p>MINOR changes:</p> <ul style="list-style-type: none"> - 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. - Marked "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	<p>MINOR changes:</p> <ul style="list-style-type: none"> - 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 "Depository_Receipts/..." fields in "income".

1 Excel format specification

1.1 Sheet "creditorsNatural"

- clusters
 - CREDITOR_ADDRESS
 - CREDITOR_POSTBOX
 - REP_ADDRESS
 - REP_POSTBOX
 - DIFF_PAYEE
- cluster constraints
 - either CREDITOR_ADDRESS or CREDITOR_POSTBOX or both
 - either REP_ADDRESS or REP_POSTBOX or both
 - DIFF_PAYEE is optional

Name	Description	Data Type	Required
id	Arbitrary, but unique creditor ID, e.g. a customer number	String	Yes
generalData/Country	Country/ Organisation (Land/ Organisation) ¹	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
CreditorNat/General_Data/WithholdingTaxNumber	Withholding tax number (Entlastungs-Steuer Nummer) ²	String	No
CreditorNat/General_Data/FormOfAddress	Form of address (Anrede)	String (either "Frau" or "Herr")	No
CreditorNat/General_Data/FormOfTitle	Form of address/title (Titel / akademischer Grad)	String (maximum length: 100 characters)	No
CreditorNat/General_Data/Name	Name/Family name (Name)	String (maximum length: 256 characters)	Yes
CreditorNat/General_Data/GivenName	Given name (Vorname)	String (maximum length: 256 characters)	Yes

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/Birthday	Date of birth (Geburtsdatum)	String (date as YYYY-MM-DD)	Yes
CreditorNat/General_Data/IDNumber_CountryOfResidence	ID number country of residence/territory (ID-Nummer Ansässigkeitsstaat/Gebiet)	String (maximum length: 100 characters)	Yes
CreditorNat/Address/Street	Street (Straße)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/City	City (Ort)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/Region_Federal State	Region/Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: CREDITOR_ADDRESS)
CreditorNat/Address/PO_Box	P.O. box (Postfach)	String (maximum length: 30 characters)	yes (cluster: CREDITOR_POSTBOX)
CreditorNat/Address/Postcode	P.O. box: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_POSTBOX)
CreditorNat/Address/City	P.O. box: City (Ort)	String (maximum length: 100 characters)	yes

			(cluster: CREDITOR_POSTBOX)
CreditorNat/Contact/Phone	Phone (Telefon)	String	No
CreditorNat/Contact/Fax	Fax	String	No
CreditorNat/Contact/Own_Reference	Own reference (reason for payment in the case of a refund) (Eigene Referenz (Verwendungszweck bei Erstattung))	String (maximum length: 140 characters)	No
CreditorNat/German_TaxOffice/Inquiry_TaxDeclaration	Has a tax return already been filed with a German tax office in which a request was made for the capital income tax due in Germany to be credited? (Wurde bereits eine Steuererklärung bei einem deutschen Finanzamt eingereicht, in der die Anrechnung der hier geltend gemachten Kapitalertragsteuer beantragt wurde?)	Boolean	Yes
CreditorNat/German_TaxOffice/TaxNumber/State	State (Land)	String, one of the following: de-bw (Baden-Württemberg / Baden-Württemberg) de-by (Bavaria / Bayern) de-be (Berlin / Berlin) de-bb (Brandenburg / Brandenburg) de-hb (Bremen / Bremen) de-hh (Hamburg / Hamburg) de-he (Hesse / Hessen) de-mv (Mecklenburg-Western Pomerania / Mecklenburg-Vorpommern) de-ni (Lower Saxony / Niedersachsen)	Only when "./Inquiry_Tax Return" is true

		<p>de-nw (North Rhine-Westphalia / Nordrhein-Westfalen)</p> <p>de-rp (Rhineland-Palatinate / Rheinland-Pfalz)</p> <p>de-sl (Saarland / Saarland)</p> <p>de-sn (Saxony / Sachsen)</p> <p>de-st (Saxony-Anhalt / Sachsen-Anhalt)</p> <p>de-sh (Schleswig-Holstein / Schleswig-Holstein)</p> <p>de-th (Thuringia / Thüringen)</p>	
CreditorNat/German_TaxOffice/TaxNumber/Number	Tax number (Steuernummer)	String	Only when "./Inquiry_TaxReturn" is true
CreditorNat/German_TaxOffice/Inquiry_Unlimited_TaxLiability	Was a request made to a German tax office for the person specified as the creditor of the capital income to be treated as a taxpayer with unlimited tax liability, or is there an intention to make such a request? (Wurde für die unter Gläubiger der Kapitalerträge angegebene Person bei einem deutschen Finanzamt ein Antrag auf Behandlung als unbeschränkt steuerpflichtig gestellt oder besteht die Absicht einen solchen Antrag zu stellen?)	Boolean	Yes
AuthorizedRep/General_Data/TypeOf Representative	Authorisation as (Bevollmächtigung als)	String, one of the following: BEVOLLMAECHTIGTER (Authorised representative / Bevollmächtigter) GESETZLICHER_VERTRETER (Legal representative / Gesetzlicher Vertreter) INSOLVENZVERWALTER (Insolvency administrator / Insolvenzverwalter)	Yes

		<p>LIQUIDATOR (Liquidator / Liquidator)</p> <p>VERFUEGUNGSBERAECHTIGTER (Person with power of disposal / Verfügungsberechtigter)</p> <p>VERMOEGENSVERWALTER (Asset manager / Vermögensverwalter)</p> <p>VERTRETER_§81AO (Representative pursuant to section 81 of the Fiscal Code / Vertreter §81AO)</p> <p>ZWANGSVERWALTER (Administrative receiver / Zwangsverwalter)</p> <p>SONSTIGER_VERTRETER (Other representative / Sonstiger Vertreter)</p> <p>FINANZINSTITUT (Financial institution / Finanzinstitut)</p>	
AuthorizedRep/General_Data/Name	Name/Company/Corporation (Name / Firma / Gesellschaft)	String (maximum length: 256 characters)	Yes
AuthorizedRep/General_Data/LegalForm	Legal form (Rechtsform)	String (either "N" for a natural representative entity, "J" for a legal entity or "T" for a transparent entity)	Yes
AuthorizedRep/General_Data/FormOfAddress	Form of address (Anrede)	String (either "Frau" or "Herr")	No
AuthorizedRep/General_Data/ContactPerson	Contact person (Ansprechpartner)	String (maximum length: 256 characters)	No
AuthorizedRep/Address/Street	Street (Straße)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No (cluster: REP_ADDRESS)

AuthorizedRep/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/City	City (Ort)	String (maximum length: 100 characters)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/Region_FederalState	Region/Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/POBox_Address/POBox	P.O. box (Postfach)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Address/POBox_Address/Postcode	P.O. box: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Address/POBox_Address/City	P.O. box: City (Ort)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Contact/Phone	Phone (Telefon)	String	No
AuthorizedRep/Contact/Fax	Fax	String	No
AuthorizedRep/Authorization/Duration	Duration of the authorisation (Dauer der Bevollmächtigung)	String (one of the following: BEGRENZT (For a limited time / Begrenzt) UNBEGRENZT (Indefinitely / Unbegrenzt)	No
AuthorizedRep/Authorization/Period/From	Time period (Zeitraum), start date	String (date as YYYY-MM-DD)	Only when ".Duration" is "BEGRENZT"

AuthorizedRep/Authorization/Period/to	Time period (Zeitraum), end date	String (date as YYYY-MM-DD)	Only when ".Duration" is "BEGRENZT"
AuthorizedRep/Authorization/AuthorizedRecipient	Is the authorised person an authorised recipient? (Besteht eine Empfangsvollmacht?)	Boolean	Yes
Bank/Name	Name of the bank (Name der Bank)	String (maximum length: 256 characters)	Yes
Bank/City	City (Ort)	String (maximum length: 100 characters)	Yes
Bank/Country	Country/territory (Staat / Gebiet)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
Bank/AccountHolder	Name of the account holder (Name des Kontoinhabers)	String (maximum length: 256 characters)	Yes
Bank/Account/BIC	BIC	String	Yes
Bank/Account/IBAN	IBAN	String	Yes
Bank/DifferentPayee/Name	Deviating payment recipient: Name/Family name (Name)	String (maximum length: 256 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/FirstName	Deviating payment recipient: Given name (Vorname)	String (maximum length: 256 characters)	No (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Street	Deviating payment recipient: Street (Straße)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/StreetNumber	Deviating payment recipient: Street (Hausnummer)	String (maximum length: 20 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Postcode	Deviating payment recipient: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/City	Deviating payment recipient: City (Ort)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Country	Deviating payment recipient: Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: DIFF_PAYEE)

Bank/DifferentPayee/Assignment_or_Collections	Deviating payment recipient: Is it an assignment of debt or a debt collection service? (Es handelt sich um eine Abtretung oder Inkassodienstleistung)	Boolean	yes (cluster: DIFF_PAYEE)
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/Taxation_Treatment	In the year in which they received the capital income, how is the person/company/other legal arrangement specified as the creditor treated for tax purposes in their country of residence?	String (one of the following: TRANSPARENT (Transparent / Transparent) INTRANSPARENT (Opaque / Intransparent)	Only when "generalData/Country" is "ch"
TaxTreatment/Citizenship_not_Switzerland/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" and the beneficiary does not have Swiss citizenship
TaxTreatment/Citizenship_not_Switzerland/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	Boolean	Only when "generalData/Country" is "ch" and the beneficiary does not have Swiss citizenship

	oder in den vergangenen fünf Kalenderjahren geendet?)		
Questions/ExplanatoryNotes	Explanatory notes (Erläuterungen)	String	No
Questions/ExplanatoryAttachmentsIncluded	Documents relating to the explanatory notes have been attached (Anhänge zu den Erläuterungen sind dem Antrag beigefügt)	Boolean	No

1.2 Sheet "creditorsJuridical"

- clusters
 - CREDITOR_ADDRESS
 - CREDITOR_POSTBOX
 - REP_ADDRESS
 - REP_POSTBOX
 - DIFF_PAYEE
- cluster constraints
 - either CREDITOR_ADDRESS or CREDITOR_POSTBOX or both
 - either REP_ADDRESS or REP_POSTBOX or both
 - DIFF_PAYEE is optional

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/Legal Form	Legal form (Rechtsform)	String (either "N" for a natural representative entity, "J" for a legal entity or "T" for a transparent entity)	Yes
generalData/JP_SpecificLegalForm	Specific legal form (Ausprägung)	String (one of the following: AV (Pension scheme / Altersvorsorgeeinrichtung) F (Fund / Fonds) G (Non-profit company / Gemeinnützige Gesellschaft) H (Public authority / Hoheitsträger) INV (Investment fund pursuant to the Investment Tax Act / Investmentfonds i. S. d. InvStG) KAPG (Corporation / Kapitalgesellschaft) PF (Pension fund/ Pensionsfonds))	Only when "generalData/LegalForm" is "J"

³ This refers to the beneficiary's country of tax residency.

generalData/TP_SpecificLegalForm	Specific legal form (Ausprägung)	String (one of the following): AV (Pension scheme / Altersvorsorgeeinrichtung) F (Fund / Fonds) G (Non-profit company / Gemeinnützige Gesellschaft) H (Public authority / Hoheitsträger) INV (Investment fund pursuant to the Investment Tax Act / Investmentfonds i. S. d. InvStG) PF (Pension fund/ Pensionsfonds) PG (Partnership / Personengesellschaft)	Only when "generalData/LegalForm" is "T"
CreditorJur/General_Data/FileNumber	File number in the format St I B 3 MU - XXX / XXXXXX (if known) (Aktenzeichen im Format St I B 3 MU - XXX / XXXXXX (soweit bekannt))	String	No
CreditorJur/General_Data/WithholdingTaxNumber	Withholding tax number (Entlastungs-Steuer Nummer) ⁴	String	No
CreditorJur/General_Data/Name	Name/Company/Corporation (Name/Firma/Gesellschaft)	String (maximum length: 256 characters)	Yes
CreditorJur/General_Data/CompanyForm	Legal form of company (Gesellschaftsform)	String (maximum length: 100 characters)	Yes
CreditorJur/General_Data/ContactPerson	Contact person (Ansprechperson)	String (maximum length: 256 characters)	No
CreditorJur/General_Data/DateOfEstablishment	Date of establishment (Gründungsdatum)	String (date as YYYY-MM-DD)	Yes

⁴ 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 "CreditorJur/General_Data/IDNumber_CountryOfResidence".

CreditorJur/General_Data/IDNumber_CountryOfResidence	Company ID country of residence / territory (Unternehmens ID Ansässigkeitsstaat/Gebiet)	String (maximum length: 100 characters)	Yes
CreditorJur/General_Data/PlaceOfEffectiveManagement	Place of effective management (Ort der tatsächlichen Geschäftsleitung)	String (maximum length: 100 characters)	No
CreditorJur/General_Data/PlaceOfEstablishment	Place of establishment (Ort der Errichtung)	String (maximum length: 100 characters)	No
CreditorJur/Addresses/Street	Street (Straße)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/StreetNumber	Street Number (Hausnummer)	String (maximum length: 10 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/AdditionalAddressesDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/District	District (Ortsteil)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/City	City (Ort)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/Region_FederalState	Region / Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: CREDITOR_ADDRESS)
CreditorJur/Addresses/POBox_Address/POBox	P.O. box (Postfach)	String (maximum length: 30 characters)	yes (cluster: CREDITOR_POSTBOX)

CreditorJur/Addresses/POBox_Address/Postcode	P.O. box: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_POSTBOX)
CreditorJur/Addresses/POBox_Address/City	P.O. box: City (Ort)	String (maximum length: 100 characters)	yes (cluster: CREDITOR_POSTBOX)
CreditorJur/Contact/Phone	Phone (Telefon)	String	No
CreditorJur/Contact/Fax	Fax	String	No
CreditorJur/Contact/OwnReference	Own reference (plus reason for payment in the case of a refund) (Eigene Referenz (auch Verwendungszweck bei Erstattung))	String (maximum length: 140 characters)	No
CreditorJur/German_TaxOffice/Inquiry_TaxReturn	Has a tax return already been filed with a German tax office in which a request was made for the capital income tax due in Germany to be credited? (Wurde bereits eine Steuererklärung bei einem deutschen Finanzamt eingereicht, in der die Anrechnung der hier geltend gemachten Kapitalertragsteuer beantragt wurde?)	Boolean	Yes
CreditorJur/German_TaxOffice/TaxNumber/State	State (Land)	String (one of the following: de-bw (Baden-Württemberg / Baden-Württemberg) de-by (Bavaria / Bayern) de-be (Berlin / Berlin) de-bb (Brandenburg / Brandenburg) de-hb (Bremen / Bremen) de-hh (Hamburg / Hamburg) de-he (Hesse / Hessen) de-mv (Mecklenburg-	Only when ".Inquiry_Tax Return" is true

		<p>Western Pomerania / Mecklenburg-Vorpommern)</p> <p>de-ni (Lower Saxony / Niedersachsen)</p> <p>de-nw (North Rhine-Westphalia / Nordrhein-Westfalen)</p> <p>de-rp (Rhineland-Palatinate / Rheinland-Pfalz)</p> <p>de-sl (Saarland / Saarland)</p> <p>de-sn (Saxony / Sachsen)</p> <p>de-st (Saxony-Anhalt / Sachsen-Anhalt)</p> <p>de-sh (Schleswig-Holstein / Schleswig-Holstein)</p> <p>de-th (Thuringia / Thüringen)</p>	
CreditorJur/German_TaxOffice/TaxNumber/Number	Tax number (Steuernummer)	String	Only when "./Inquiry_TaxReturn" is true
CreditorJur/Opting UnderCorpTaxAct/InquiryCorpTaxActOption_Creditor	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? (Handelt es sich bei der Gläubigerin um eine Gesellschaft, die gemäß § 1a KStG zur Körperschaftsbesteuerung optiert hat?)	Boolean	Yes
CreditorJur/Opting UnderCorpTaxAct/TaxationStart_Creditor	When will or did the company begin to be treated like a corporation for tax purposes? (Ab wann beginnt oder begann die Besteuerung wie bei einer Kapitalgesellschaft?)	String (date as YYYY-MM-DD)	Only when "./InquiryCorpTaxActOption_Creditor" is true
CreditorJur/Opting UnderCorpTaxAct/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 "./InquiryCorpTaxActOption_Creditor" is true
CreditorJur/Opting UnderCorpTaxAct/I	Did the company opt for corporation tax in the country	Boolean	Only when "./InquiryCorpTaxActOption

nquiry_Option_Residence	where it has its registered office? (Wurde im Sitzstaat zur Körperschaftsteuer optiert?)		_Creditor" is true
AuthorizedRep/General_Data/TypeOf Representative	Authorisation as (Bevollmächtigung als)	String (one of the following: BEVOLLMAECHTIGTER (Authorised representative / Bevollmächtigter) GESETZLICHER_VERTRETER (Legal representative / Gesetzlicher Vertreter) INSOLVENZVERWALTER (Insolvency administrator / Insolvenzverwalter) LIQUIDATOR (Liquidator / Liquidator) VERFUEGUNGSBERECHTIGTER (Person with power of disposal / Verfügungsberechtigter) VERMOEGENSVERWALTER (Asset manager / Vermögensverwalter) VERTRETER_§81AO (Representative pursuant to section 81 of the Fiscal Code / Vertreter §81AO) ZWANGSVERWALTER (Administrative receiver / Zwangsverwalter) SONSTIGER_VERTRETER (Other representative / Sonstiger Vertreter) FINANZINSTITUT (Financial institution / Finanzinstitut)	Yes
AuthorizedRep/General_Data/Name	Name/Company/Corporation (Name / Firma / Gesellschaft)	String (maximum length: 256 characters)	Yes
AuthorizedRep/General_Data/LegalForm	Legal form (Rechtsform)	String (either "N" for a natural representative entity, "J" for a legal entity or "T" for a transparent entity)	Yes

AuthorizedRep/General_Data/FormOfAddress	Form of address (Anrede)	String (either "Frau" or "Herr")	No
AuthorizedRep/General_Data/ContactPerson	Contact person (Ansprechpartner)	String (maximum length: 256 characters)	No
AuthorizedRep/Address/Street	Street (Straße)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/StreetNumber	Street number (Hausnummer)	String (maximum length: 10 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/AdditionalAddressDetails	Additional address details (Adresszusatz)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/District	District (Ortsteil)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/Postcode	Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/City	City (Ort)	String (maximum length: 100 characters)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/Region_FederalState	Region/Federal state (Region / Bundesstaat)	String (maximum length: 100 characters)	No (cluster: REP_ADDRESS)
AuthorizedRep/Address/Country	Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: REP_ADDRESS)
AuthorizedRep/Address/POBox_Address/POBox	P.O. box (Postfach)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Address/POBox_Address/Postcode	P.O. box: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Address/POBox_Address/City	P.O. box: City (Ort)	String (maximum length: 100 characters)	yes (cluster: REP_POSTBOX)
AuthorizedRep/Contact/Phone	Phone (Telefon)	String	No

AuthorizedRep/Contact/Fax	Fax	String	No
AuthorizedRep/Authorization/Duration	Duration of the authorisation (Dauer der Bevollmächtigung)	String (one of the following: BEGRENZT (For a limited time / Begrenzt) UNBEGRENZT (Indefinitely / Unbegrenzt)	No
AuthorizedRep/Authorization/Period/from	Time period (Zeitraum), start date	String (date as YYYY-MM-DD)	Only when ".Duration" is "BEGRENZT"
AuthorizedRep/Authorization/Period/to	Time period (Zeitraum), end date	String (date as YYYY-MM-DD)	Only when ".Duration" is "BEGRENZT"
AuthorizedRep/Authorization/AuthorizedRecipient	Is the authorised person an authorised recipient? (Besteht eine Empfangsvollmacht?)	Boolean	Yes
Bank/Name	Name of the bank (Name der Bank)	String (maximum length: 256 characters)	Yes
Bank/City	City (Ort)	String (maximum length: 100 characters)	Yes
Bank/Country	Country/territory (Staat / Gebiet)	String (two lower case letters, ISO 3166-1 alpha-2)	Yes
Bank/AccountHolder	Name of the account holder (Name des Kontoinhabers)	String (maximum length: 256 characters)	Yes
Bank/Account/BIC	BIC	String	Yes
Bank/Account/IBAN	IBAN	String	Yes
Bank/DifferentPayee/Name	Deviating payment recipient: Name/Family name (Name)	String (maximum length: 256 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/FirstName	Deviating payment recipient: Given name (Vorname)	String (maximum length: 256 characters)	No (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Street	Deviating payment recipient: Street (Straße)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)

Bank/DifferentPayee/StreetNumber	Deviating payment recipient: Street (Hausnummer)	String (maximum length: 20 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Postcode	Deviating payment recipient: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/City	Deviating payment recipient: City (Ort)	String (maximum length: 100 characters)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Country	Deviating payment recipient: Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: DIFF_PAYEE)
Bank/DifferentPayee/Assignment_or_Collections	Deviating payment recipient: It is an assignment of debt or a debt collection service. (Es handelt sich um eine Abtretung oder Inkassodienstleistung)	Boolean	yes (cluster: DIFF_PAYEE)
Residence/NonResidency_DE	At the time of receiving the income from capital, was or is the creditor of the capital income resident in the country of residence specified, and does or did the creditor have neither a registered office nor a place of management in the Federal Republic of Germany at this time? (War oder ist der Gläubiger der Kapitalerträge im Zeitpunkt des Zuflusses des Kapitalertrags im angegebenen Ansässigkeitsstaat ansässig und hatte zu diesem Zeitpunkt weder einen Sitz noch den Ort der Geschäftsleitung in der Bundesrepublik Deutschland?)	Boolean	Yes
InvTaxAct/Requested_StatusCertificate	Was a status certificate pursuant to section 7 (3) of the Investment Tax Act requested for the creditor? (Wurde für den Gläubiger der Kapitalerträge eine Statusbescheinigung nach § 7 Abs. 3 InvStG beantragt?)	Boolean	Yes
InvTaxAct/StatusCertificateDetails/Period/from	Period for which the status certificate is issued (Zeitraum, für den die Statusbescheinigung	String (date as YYYY-MM-DD)	Only when "/Requested_StatusCertificate" is true

	ausgestellt ist), only needed when		
InvTaxAct/StatusCertificateDetails/Period/to	Period for which the status certificate is issued (Zeitraum, für den die Statusbescheinigung ausgestellt ist)	String (date as YYYY-MM-DD)	Only when "./Requested_StatusCertificate" is true
InvTaxAct/StatusCertificateDetails/TaxNumber	Tax number as shown on status certificate (Steuernummer lt. Statusbescheinigung)	String	Only when "./Requested_StatusCertificate" is true
InvTaxAct/SpecialInvestmentFunds/TransparencyOption	Is the person specified as the creditor of the capital income a special investment fund within the meaning of section 26 of the Investment Tax Act that used the transparency option (section 30 of the Investment Tax Act)? (Ist die unter Gläubiger der Kapitalerträge angegebene Person ein Spezial-Investmentfonds im Sinne des § 26 InvStG, welcher die Transparenzoption (§ 30 InvStG) ausgeübt hat?)	Boolean	Only when ⁵ is true
InvTaxAct/Refund/RefundClaim	Was a refund claim pursuant to section 7 (5) sentence 1 of the Investment Tax Act relating to the capital income specified in this application made to the party that withheld the tax? (Wurde für die in diesem Antrag aufgeführten Kapitalerträge ein Erstattungsanspruch nach § 7 Abs. 5 Satz 1 InvStG gegenüber dem Entrichtungspflichtigen geltend gemacht?)	Boolean	Yes
InvTaxAct/Refund/RefundRequests	Were applications for a refund of the excess amount of tax withheld submitted to the tax office with jurisdiction for the	Boolean	Yes

⁵ Is the person specified as the creditor of the capital income a special investment fund within the meaning of section 26 of the Investment Tax Act? (Ist die unter Gläubiger der Kapitalerträge angegebene Person ein Spezial-Investmentfonds im Sinne des § 26 InvStG?)

	party that withheld the tax or to the Federal Central Tax Office pursuant to section 11 (1) of the Investment Tax Act? (Wurden bereits Anträge auf Erstattung der zu viel einbehaltenen Kapitalertragsteuer beim Betriebsstättenfinanzamt des Entrichtungspflichtigen/BZSt gem. § 11 Abs. 1 InvStG gestellt?)		
TaxTreatment/Taxation_Treatment	In the year in which they received the capital income, how is the person/company/other legal arrangement specified as the creditor treated for tax purposes in their country of residence? (Wie wird die/das unter Gläubigerin der Kapitalerträge angegebene Person/Gesellschaft/abweichende Rechtsgebilde im Jahr des Zuflusses im Ansässigkeitsstaat steuerlich behandelt?)	String (one of the following: TRANSPARENT (Transparent / Transparent) INTRANSPARENT (Opaque / Intransparent)	Yes
Questions/ExplanatoryNotes	Explanatory notes (Erläuterungen)	String	No
Questions/ExplanationsAttachmentsIncluded	Documents relating to the explanatory notes have been attached (Anhänge zu den Erläuterungen sind dem Antrag beigefügt)	Boolean	No

13 Sheet "income"

- clusters
 - DIFF_OWNER
- cluster constraints
 - DIFF_OWNER is optional

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
CapitalIncome	Capital income (Kapitalertrag)	String (one of the following: KAPITALGESELLSCHAFT (Income from a non-listed company (e.g. a GmbH)/Ausschüttungen nicht börsennotierter Kapitalgesellschaften (z. B. GmbH)) DIVIDENDEN (Dividends from listed shares/Dividenden aus börsennotierten Aktien) GRENZKRAFTWERK_RHEIN (Income from a border power station on the Rhine/Einnahmen aus einem Grenzkraftwerk am Rhein) STILLER_GESELLSCHAFTER (Income from a shareholding in a business as a silent partner/ Einnahmen aus einer typisch stillen Beteiligung) GENUSSRECHTE_MIT_LIQUIDATIONSERLOES (Income from profit participation rights with participation in liquidation proceeds/Einnahmen aus Genussrechten mit	Yes

		<p>Beteiligung am Liquidationserlös)</p> <p>GENUSSRECHTE_OHNE_LIQUIDATIONSERLOES (Income from profit participation rights without participation in liquidation proceeds/Einnahmen aus Genussrechten ohne Beteiligung am Liquidationserlös)</p> <p>GEWINNOBLIGATIONEN (Income from convertible bonds/Einnahmen aus Gewinnobligationen)</p> <p>LEBENSVERSICHERUNGEN (Income from life insurance (section 20 (1) no 6 of the Income Tax Act)/Einnahmen aus Lebensversicherungen (§ 20 Abs. 1 Nr. 6 EStG))</p> <p>PARTIARISCHES_DARLEHEN (Income from loans with an interest rate linked to the borrower's profit/ Einnahmen aus partiarischen Darlehen)</p> <p>WANDELANLEIHEN (Income from participation bonds/Einnahmen aus Wandelanleihen)</p> <p>SONSTIGE (Other income/Sonstige Erträge)</p>	
Stocks_Convertible Bonds/ISIN	ISIN	String	Yes
Stocks_Convertible Bonds/NumberOfShares	Number of shares/bonds (Stückzahl)	Number	Yes
Debtor	Debtor (Schuldner)	String (maximum length: 256 characters)	Yes
DateOfReceiptOfCapitalIncome	Date of receipt of capital income (Tag des Zuflusses)	String (date as YYYY-MM-DD)	Yes
GrossIncomeFromCapitalReceived	Gross income from capital received (Bruttozufluss)	Number	Yes
Withheld_Taxes	Tax (Steuer)	Number	Yes

Requested_Refund	Refund (Erstattung)	Number	Yes
DocumentType	Document type (Belegart)	String (one of the following: STEUERBESCHEINIGUNG (Tax certificate / Steuerbescheinigung) ZahlungsbESTÄTIGUNG_FA (Payment confirmation from tax office / Zahlungsbestätigung Finanzamt) BETRIEBSPRÜFUNGSBERICHT (Audit report / Betriebsprüfungsbericht) STILLE_BETEILIGUNG (Silent partnership / Stille Beteiligung) SONSTIGES (Other / Sonstiges)	Yes
Hidden_ProfitDistribution	Is the capital income derived from a constructive dividend or a silent partnership? (Handelt es sich um einen Zufluss aus einer verdeckten Gewinnausschüttung oder einer stillen Beteiligung?)	Boolean	No
Depository_Receipts/ISIN_DR	ISIN of the depository receipt (ISIN des Depository Receipts)	String	Only if income comes from a depository receipt
Depository_Receipts/Ratio/Ratio_DR	What is the ratio of the depository receipts to the underlying German share? – "Depository receipts" part (Wie ist das Verhältnis der Depository Receipts zum deutschen Anteil (z. B. Aktie)? – "Depository Receipts"-Anteil)	Number	Only if income comes from a depository receipt
Depository_Receipts/Ratio/Ratio_Stock	What is the ratio of the depository receipts to the underlying German share? – "German share" part (Wie ist das Verhältnis der Depository Receipts zum deutschen Anteil (z. B. Aktie)? – "Deutsche Aktie"-Anteil)	Number	Only if income comes from a depository receipt

Depository_Receipts/TotalNumber_DR	What is the total number of DRs issued under the Depository Receipts (DR) programme on shares with a dividend entitlement? (Wie hoch ist die Gesamtzahl der im Rahmen des Depository Receipts (DRs)-Programms ausgegebenen DRs auf Aktien mit Dividendenberechtigung?)	Number	Only if income comes from a depository receipt
Depository_Receipts/NumberOfShares	How many of the DR holder's DRs have been issued a tax certificate? (Wie hoch ist die Anzahl der DRs des DR-Inhabers, für die eine Steuerbescheinigung ausgestellt wurde?)	Number	Only if income comes from a depository receipt
Economic_Ownership/Ownership_and_Right_To_Use	Did the person specified as the creditor of the capital income own and have a right to use the capital income (beneficial ownership) at the time when the capital income was received? (Hatte die unter dem Gläubiger der Kapitalerträge angegebene Person für den Kapitalertrag zum Zeitpunkt des Zuflusses das Eigentum und das Recht zur Nutzung des Ertrags wirtschaftliches Eigentum) inne?)	Boolean	Yes
Economic_Ownership/Different_Shareholder/General_Information/Name	Different shareholder: Name/Family name (Name)	String (maximum length: 256 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/General_Information/FirstName	Different shareholder: Given name (Vorname)	String (maximum length: 256 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/General_Information/LegalForm	Different shareholder: Legal form (Rechtsform)	String (maximum length: 100 characters)	yes (cluster: DIFF_OWNER)

Economic_Ownership/Different_Shareholder/Address/Street	Different shareholder: Street (Straße)	String (maximum length: 100 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/Address/StreetNumber	Different shareholder: Street number (Hausnummer)	String (maximum length: 20 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/Address/Postcode	Different shareholder: Postcode (Postleitzahl)	String (maximum length: 100 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/Address/City	Different shareholder: City (Ort)	String (maximum length: 100 characters)	yes (cluster: DIFF_OWNER)
Economic_Ownership/Different_Shareholder/Address/Country	Different shareholder: Country (Staat)	String (two lower case letters, ISO 3166-1 alpha-2)	yes (cluster: DIFF_OWNER)
Questions_for_50j/Dividend	Does the capital income derive from shares held in collective custody or jouissance shares? (See section 43 (1) sentence 1 no 1a of the Income Tax Act) (Stammen die Kapitalerträge aus sammelverwahrten Aktien oder Genussscheinen? (siehe § 43 Absatz 1 Satz 1 Nummer 1a EStG))	Boolean	Only when country / entity type combination is marked in section 9.1
Questions_for_50j/Owner_1_Year_No/Owner_45_Days	Was the person specified as the creditor of the capital income the beneficial owner of the shares or jouissance shares for at least 45 consecutive days in a period of 45 days before and 45 days after the due date of the capital income? (War die unter dem Gläubiger der Kapitalerträge angegebene	Boolean	Only when country / entity type combination is marked in section 9.1 and ⁶ is false

⁶ Was the person specified as the creditor of the capital income the beneficial owner of the shares or "jouissance" shares for an uninterrupted period of at least one year? (War die unter dem Gläubiger der Kapitalerträge angegebene Person seit mindestens einem Jahr ununterbrochen wirtschaftlicher Eigentümer der aufgeführten Anteile oder Genussscheine?)

	Person in einem Zeitraum von 45 Tagen vor und 45 Tagen nach der Fälligkeit des Kapitalertrags mindestens 45 Tage ununterbrochen wirtschaftlicher Eigentümer der Anteile oder Genussscheine?)		
Questions_for_50j/ Owner_1_Year_No/ Owner_Risk	Did the person specified as the creditor of the capital income continuously bear, without interruption, a risk of a change in value of 70 percent during the minimum holding period of 45 days, in a period of 45 days before and 45 days after the due date of the capital income. (Hat die unter dem Gläubiger der Kapitalerträge angegebene Person in einem Zeitraum von 45 Tagen vor und 45 Tagen nach der Fälligkeit des Kapitalertrags während der Mindesthaltedauer von 45 Tagen ununterbrochen ein Mindestwertänderungsrisiko von mindestens 70 v. H. an den Anteilen oder Genussscheinen getragen?)	Boolean	Only when country / entity type combination is marked in section 9.1 and ⁶ is false
Questions_for_50j/ Owner_1_Year_No/ Owner_Compensation_Obligation	Was the person specified as the creditor of the capital income obliged to pay the income from capital to anyone else in full or in part, directly or indirectly, pursuant to section 43 subsection (1), first sentence, number 1a, of the Income Tax Act? (War die unter dem Gläubiger der Kapitalerträge angegebene Person verpflichtet den Kapitalertrag i. S. d. § 43 Abs. 1 S. 1 Nr. 1a EStG ganz oder überwiegend, mittelbar oder unmittelbar anderen Personen zu vergüten?)	Boolean	Only when country / entity type combination is marked in section 9.1 and ⁶ is false

Minimum_Participation_43b/Participation_Height	Ownership interest (Beteiligungshöhe) in percent	Number	Only when ⁷ is true
Minimum_Participation_43b/Exists_Since	Since when has or did the direct ownership interest in the capital of the distributing company continuously exist?: Existed since (Seit welchem Zeitpunkt besteht bzw. bestand durchgehend die oben angegebene unmittelbare Beteiligung am Kapital der ausschüttenden deutschen Gesellschaft?: Bestand seit)	String (date as YYYY-MM-DD)	Only when ⁷ is true
Minimum_Participation_43b/Duration_from	Existed from (Bestand von)	String (date as YYYY-MM-DD)	Only when ⁷ is true
Minimum_Participation_43b/Duration_to	Existed to (Bestand bis)	String (date as YYYY-MM-DD)	Only when ⁷ 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	Yes

⁷ At the time of receiving the income from capital, does or did a direct ownership interest of at least 10 percent in the capital of the distributing German company exist? (Besteht oder bestand im Zeitpunkt des Zuflusses des Kapitalertrags unmittelbar eine Beteiligung von mindestens 10 v. H. am Kapital der ausschüttenden deutschen Gesellschaft?)

1.4 PDF attachments

1.4.1 Limitations

- Individual attachments may not exceed 100 PDF pages in length
- Maximum file size per attachment: 10.4 MB

1.4.2 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 23rd, 2022, from page 34 onwards ("Muster I" and "Muster II"). It can be downloaded [here](#).

1.4.3 Natural entities

- 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
- 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".

1.4.4 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
 - In case the creditor is a transparent structure, submit an organizational chart showing the ownership structure
- 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".
- Other possibly requested documents (necessity needs to be evaluated individually)
 - A fully completed questionnaire pursuant to section 50d (3) of the Income Tax Act

- Creditor's excerpt from the commercial register with a German translation
- Debtor's excerpt from the commercial register
- Creditor's certificate of residence
- Proof of ownership interest between the creditor and debtor in the form of a sales contract
- Articles of agreement or certified list of shareholders (an organizational chart is not sufficient)
- A current balance sheet together with the creditor's P&L

15 Claim grouping

By default, the platform groups together all income lines relating to the same beneficiary in a single claim. A single claim can also contain income lines from multiple different years. However, there are a few exceptions, where the platform performs automatic splitting/re-grouping of the income lines into more than one claim:

- The BOP has the limitation that one claim cannot contain both regular income lines and income lines from depository receipts (DR) at the same time. This means that if in a single input Excel file, there are both regular and DR-related income lines for the same beneficiary, one claim will be created and submitted for the regular income lines of that beneficiary and a second claim for that beneficiary's DR-related income lines.
- The BOP also has the limitation that the total size of all PDF attachments in one claim must not exceed 14 MB (14,000,000 bytes). If this limit is exceeded for a certain beneficiary, the income lines of that beneficiary are distributed among several claims. Each of these claims will contain all documents which relate to the beneficiary (i.e. those documents whose filename starts only with their "creditorId") as well as all documents which relate to the included income lines (i.e. those documents whose filename starts with both the "creditorId" and one of the respective "incomeId"s). If the size of all attachments related to a certain beneficiary plus the size of all attachments related to any single income line of that beneficiary already exceeds 14 MB, submission fails.

