

Agreement to the sending of unencrypted e-mails by the tax office

Please be sure to follow the instructions on the second page of this form.
Please fill out the forms legibly. Please tick the relevant check box.

[Name and address of the tax office]

Name, First Name ¹ resp. company:	
Address:	
Tax number:	

For natural entities:

Date of birth:	
Identification number ² :	

In the case of corporations, associations of persons or funds as well as natural entities with no or limited legal capacity (legal representative ³):

Name, First Name:	
Date of birth:	
Address:	

I authorize the future exchange of information by e-mail at the following address:

e-mail address:	
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- This is an e-mail address to which I have access and whose inbox I regularly monitor for messages from the tax office.
- This is the e-mail address of a person authorised by me to represent me in accordance with § 80 AO. This person regularly monitors the incoming mail for notifications from the tax office.

¹ In the case of spouses / life partners assessed jointly, independent declarations of agreement must be submitted.

² The identification number provided to you by the Federal Central Tax Office in accordance with § 139b AO can also be found on your income tax assessment.

³ If the legal representation and its scope have not already been notified to the competent tax office, the agreement must be accompanied by proof of representation and - in the case of care - of scope.

Important notes

In order to maintain data protection and tax secrecy, the tax authorities may only communicate with you electronically using the ELSTER procedure, by De-Mail or by encrypted e-mail.

Encrypted e-mail communication is currently not possible with the Berlin tax offices. Employees of the tax offices may only send unencrypted e-mails with protected data if they expressly consent to the unencrypted transmission of data and agree to any disclosure of their tax circumstances that may be associated with this method of communication (§ 30 paragraph 4 No. 3 and § 87a paragraph 1 sentence 3 half-sentence 2 AO, Article 6 paragraph 1 letter a DSGVO). The unencrypted e-mail is comparable to a postcard in terms of security. It can be read or manipulated by unauthorised third parties.

If the tax office is to be able to send you or the person authorised by you unencrypted e-mails, please sign the completed form yourself and send it by post to the tax office. You can also scan it and send it as an attachment by e-mail. Please make sure that your handwritten signature is visible.

This agreement does not constitute a claim to unencrypted communication by e-mail. The tax office therefore reserves the right to choose a different communication channel (e.g. by post), for example if communication by e-mail is not possible for technical reasons or if there is a requirement for transmission by other means. In particular, the notification of tax assessments by means of unencrypted e-mail is not permitted.

Please also note the information provided on the website at: <https://www.berlin.de/sen/finanzen/steuern/informationen-fuer-steuerzahler-faq-steuern/artikel.8841.php#18>

In knowledge of the notes, I agree that the tax office may send protected data to me or to the person authorised by me by unencrypted e-mail, unless otherwise provided by law.

I am aware that unencrypted electronic communication is not secure and may be viewed and manipulated by third parties. I accept the possibility that my tax matters may become known to unauthorised third parties as a result.

I am responsible for monitoring the e-mail inbox for messages from the tax office.

This agreement can be revoked at any time in writing (letter or e-mail) or by personal presentation at the tax office. The revocation only becomes effective from the time it is received by the tax office.

(Place, Date)

(Signature⁴)

⁴ In the case of corporate entities, associations of persons with legal capacity or without legal capacity or funds as well as natural entities without legal capacity or with limited legal capacity, the agreement must be signed by the legal representative.