| Tax office<br>Treptow-Köpenick  | 12555 Berlin<br>Seelenbinderstr. 99<br>Telephone (030) 9024-12<br>Fax (030)90 2412-900 | DD.MM.YY<br>2700   |
|---|--|--|
| FA TrKö,Seelenb.str.99, 1255<br>xxxxxxxx DD.MM.YYYY   | 55 Bln ID number   | XX XXX XXX XXX   |
| [Mr / Ms]<br>[First name]<br>[Last name]<br>[Address] [House number]<br>[Postal code] [City]  | Berliner Span<br>IBAN XXXX XXX<br>BIC XXXXXXXXX<br>IBAN XXXX XXX<br>BIC XXXXXXXXXX     | XX XXXX XXXX XXXX XX<br>XX<br>XX XXXX XXXX X                     |
| Notice of interest on income tax for YYYY<br>The interest rate will be set later according to § 165 paragraph 2 sentence 2<br>AO.<br>Page 1 |  |  |
| Deadline: DD.MM.YYYY  |  | Interest fee   |
| Period: YYYY  |  | ć  |
| Be fixed<br>Are to be settled<br>Already repaid<br>Difference<br>Balancing by billing<br>Still to be paid/remaining ba                      | alance   | €<br>XX,XX<br>XX,XX<br>XX,XX<br>XX,XX<br>XX,XX<br>XX,XX<br>XX,XX |
| Calculation of  |  |  |
| To pay interest   |  |  |
| Interest previously settled b<br>as the starting amount for ac<br>fixing of interest to the new   | djusting the   | XX,XX €  |
| Difference with interest sta  |  | -XX,XX €<br>ack for continuation)                                |
|   |  |  |

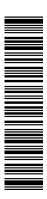
XX,XX € Difference in your favor -XX,XX € (Rounding off according to § 238 paragraph 2 AO) XX,XX € from DD.MM.YY to DD.MM.YY -XX,XX € ( 180 interest days at 1.80% per year - § 238 paragraph 1a AO ) \_\_\_\_\_ -XX,XX € Total calculation interest >----< Fixing of Interest ----starting amount XX,XX € Total recalculated interest -XX,XX € \_\_\_\_\_ Total interest to be assessed -XX,XX € >----<

Interest to be fixed according to § 239 Abs. 2 AO

XX,XX €

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(See next page for continuation)



Explanations

Due to the decision of the Federal Constitutional Court of July 8, 2021 (1 BvR 2237/14 and 1 BvR 2422/17), the legal regulations on so-called full interest for interest periods from January 1, 2019 were adjusted.

The interest rate setting suspended due to the decision of the Federal Constitutional Court is hereby made up for.

The interest is determined according to § 233a AO. According to § 239 paragraph 2 AO, the interest is to be fixed on full euros to the benefit of the taxpayer. They are only fixed if they amount to at least 10 euros. To calculate the interest, the amount of each tax type to which interest is to be paid is rounded down to the nearest amount that can be divided by 50 euros (§ 238 Paragraph 2 AO).

## Legal appeal

The legal remedy of an objection is given against the fixing of the interest.

However, an objection is excluded if this decision changes or replaces an administrative act against which an admissible objection or (after an admissible objection) an admissible action, revision or non-admission appeal is pending.

In this case, the new administrative act becomes the subject of the appeal procedure. This also applies if a contested advance payment notice is settled by the annual tax assessment.

The objection must be submitted in writing to the above-mentioned tax office, transmitted electronically or declared to be recorded there.

The deadline for filing an appeal is one month.

It begins at the end of the day on which you were notified of this decision. In the case of delivery by simple letter or delivery by registered letter, notification is deemed to have been effected on the third day after it was posted, unless the letter was received at a later point in time.

In the case of delivery with a certificate of delivery or against acknowledgment of receipt, the day of notification is the day of delivery.

## A. Payment and Consequences of Late Payment

Please pay cashless by bank transfer or deposit into a tax office account (see front page for tax office accounts). Please don't forget to state the tax number, the type of tax and the period for which you pay tax with every payment.

If you do not pay the taxes by the end of the due date, a late payment surcharge of one percent of the arrears tax amount, rounded down to the nearest fifty euros, is payable for each month or part thereof. If enforcement measures have to be taken, additional costs will be incurred.

A payment is deemed to have been effectively made:

- In the case of a transfer or payment to an account of the tax office on the day on which the amount is credited to the tax office,
- On the due date if the SEPA direct debit mandate was issued in good time.

## B. Use of Credit

Credit will be returned to you.

If, during settlement (see front), amounts are transferred to claims for which you have made payments in the meantime, please contact the tax office about this overpayment.

## **C. Privacy Notice**

Information about the processing of personal data in the tax administration and about your rights under the General Data Protection Regulation as well as about your contact person for data protection issues can be found in the general information letter from the tax authorities. You can find this information letter at www.finanzamt.de (under the heading "Privacy Policy" or you can get it from your tax office.