

**Consent for the transmission of unencrypted e-mails by revenue authorities pursuant to section 87a (1) sentence 3, second half-sentence of the Fiscal Code (*Abgabenordnung-AO*)**

If the tax office electronically transmits data that is subject to tax secrecy, the data must be encrypted using an appropriate encryption method. The tax office can send you e-mails in encrypted form only via the German tax administration's online portal [www.ELSTER.de](http://www.ELSTER.de).<sup>1</sup>

If you wish to receive **unencrypted e-mails** from the tax office, each person whose data is to be transmitted in unencrypted form must submit a separate declaration of consent, using the following template. This applies in particular to persons filing a joint tax return. If not all persons concerned consent to the transmission of unencrypted e-mails, the tax office will contact you only by using the encrypted methods mentioned above or by post.

**An unencrypted e-mail is similar to a postcard, i.e. it can be read or manipulated by unauthorised third parties.**

**Please pay close attention to the information provided on the second page of this form.  
Please fill in the form legibly. Please tick the appropriate boxes.**

Tax office

Family name, first name	
Address:	
Tax number:	
Date of birth:	
Identification number <sup>2</sup> :	

*For individuals without or with limited capacity to enter into a contract, please indicate the following:*

Legal representative	
Family name, first name:	
Date of birth:	
Address:	

- The legal representative and the scope of the legal representation are already known to the competent tax office.
- Documentary evidence of the legal representation and, in the case of a custodianship, of its scope are enclosed.

Please send all future e-mails to the following e-mail address:

E-mail address:	
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- This is an e-mail address to which I have access, and I regularly check for e-mails from the tax office.

or

<sup>1</sup> Cf. section 30 in conjunction with section 87a (1) sentence 3 of the Fiscal Code.

<sup>2</sup> This identification number pursuant to section 139b of the Fiscal Code has been communicated to you by the Federal Central Tax Office (*Bundeszentralamt für Steuern*), and you will also find it on your income tax assessment notice.

- This is the e-mail address of a person I have authorised to represent me pursuant to section 80 of the Fiscal Code. This person regularly checks this e-mail address for e-mails from the tax office.

It is my responsibility to ensure that this e-mail address is checked for e-mails from the tax office.

The tax office may contact me or my authorised representative concerning my tax affairs via the e-mail address above, unless otherwise stipulated by law.

- My consent is not valid for an unlimited period but only until \_\_\_\_\_ or only for the following tax year/s: \_\_\_\_\_.

It can be fully or partially revoked at any time with future effect.

#### Important information

Staff members of the competent tax office may send unencrypted e-mails containing protected data only if the persons concerned give their express consent to such unencrypted data transmission and any disclosure of their tax affairs resulting from this form of communication (section 30 (4) no 3 and section 87a (1) sentence 3, second half-sentence of the Fiscal Code, Article 6 (1) of the General Data Protection Regulation – DSGVO).

If you wish to enable the tax office to send you or your authorised representative unencrypted e-mails, please complete and sign this form and send it by post to the tax office. Alternatively, you can scan it and send it via e-mail as an attachment. Please ensure that your signature is visible.

This declaration of consent does not give rise to any entitlement to unencrypted communication by e-mail. The tax office therefore reserves the right to choose another form of communication (e.g. post), for example if there are technical reasons preventing communication by e-mail or if the use of another method of transmission is required. Specifically, the transmission of tax notices via unencrypted e-mail is not permissible.

For more information on electronic communication with the tax office, please refer to the following website: <https://Fehler! Linkreferenz ungültig>. Tax returns cannot be submitted to the tax office by e-mail.

Having taken note of the above information, I consent to the tax office sending me or my authorised representative protected data by unencrypted e-mail.

I am aware of the fact that unencrypted electronic communication is not safe and could be read or manipulated by third parties. Consequently, I accept the risk that my personal tax affairs could be disclosed to unauthorised third parties.

This consent can be revoked at any time in writing (letter, fax), by e-mail or in person. The revocation will become effective on the date it is received by the tax office.

\_\_\_\_\_  
(Location, date)

\_\_\_\_\_  
(Signature<sup>3</sup>)

<sup>3</sup> For individuals without or with limited capacity to enter into a contract, the declaration of consent must be signed by their legal representative.