

DLG - DIALOG Lohnsteuerzahler - Gesellschaft

Lohnsteuerhilfverein e.V. [Payroll Taxpayer Society, Payroll Tax Assistance Association]
Körtestr 21, 10967 Berlin, Germany - Tel. +49 (0)30 613 927-0 - Fax +49 (0)30 613 927 21

Declaration of Membership M no. _____

I / we

.....
Surname, first name

.....
Residential address (postcode, town/city, street)

Hereby declare that I / we hereby join DLG - Lohnsteuerhilfverein e.V.

It has been explained to me / us that payroll tax assistance associations have limited authorization to provide consulting services, pursuant to § 4 No. 11 StBerG [German Tax Consulting Act].

Pursuant to the Articles of Association, my / our membership can be terminated only at the end of the year, subject to 30 days' written notice.

The membership fee must be paid by 1st January each year. After 31.1. a fine of EUR 10.00 will be charged. The valid membership fee regulations are displayed in the DLG e.V. offices. I have taken note of them.

I am / we are aware that the fee must be paid to the Association **even if** I / we do **not** make use of the Association's assistance.

In the event of a change of postal address, the Association must be notified of this change within 8 days, in order to meet deadlines for legal remedies.

There is a copy of the Articles of Association on the reverse side of this declaration.

The Member and DLG Lohnsteuerhilfverein e.V. each receive one copy of the Membership Declaration.

With my signature, I hereby accept the Articles of Association of DLG. Likewise, I / we confirm that I / we have received a copy of the Membership Declaration.

Date _____

Signature of Member

Signature of Spouse

The Management Board of DLG Lohnsteuerhilfverein e.V. hereby accepts the Membership Declaration.

Date _____

For the Management Board

Articles of Association of DLG Lohnsteuerhilfverein e.V. [Payroll Tax Assistance Association]

§1 Name, Main Office, Fiscal Year

The Association has the following name:

“DLG
DIALOG LOHNSTEUERZAHLER-GESELLSCHAFT
LOHNSTEUERHILFEVEREIN” [DLG PAYROLL TAXPAYER SOCIETY, PAYROLL TAX
ASSISTANCE ASSOCIATION]

It is to be entered in the Register of Associations. After its registration, its name will be followed by the letters “e.V.”.

The Association and its Management have their Main Office in Berlin, Germany. The Association's fiscal year is the calendar year.

§2 Purpose

The Association is a self-help institution of employees with the sole task of providing assistance for its members concerning payroll tax issues. Engaging in any other commercial activity, in conjunction with assistance concerning payroll tax issues, is not permitted. The Association ensures that assistance concerning payroll tax issues is provided in an appropriate manner. Assistance concerning payroll tax issues is provided in an appropriate, conscientious and discreet manner, and without engaging in impermissible advertising. In the assessment process, assistance can be provided only within the framework of § 4 No. 11 StBerG [German Tax Consulting Act].

§3 Altruistic Basis

The Association operates on an altruistic basis and pursues no commercial objectives of its own.

§4 Membership, Fees, Voting Rights

- a) Anyone who can be advised by the Association can become a member of the Association. Other persons can become members if their membership contributes to the realization of the statutory purpose of the Association. Upon written application, the Management Board decides whether or not to accept a new member. A member can withdraw from the Association only at the end of the fiscal year, subject to one month's written notice. The declaration of withdrawal must be addressed to the Management Board.
- b) All members are charged annual fees that are payable at the beginning of the year. Apart from the membership fee, no special fee is charged for assistance with payroll tax issues. The General Meeting [Mitgliederversammlung] decides upon the amount of the membership fee. If the membership fee is increased, each member will be granted a right of immediate termination of his/her membership. The fee regulations are approved on an annual basis by the General Meeting.
- c) Each member has a single voting right. Otherwise, the provisions of §§ 32 and 33 of the German Civil Code [Bürgerliches Gesetzbuch] apply. d) Membership can also be established with retrospective effect for a period that has elapsed.

§5 Organs of the Association

The organs of the Association are

- a) The General Meeting, and
- b) The Management Board.

§6 General Meeting

- a) The General Meeting is convened in writing by the Management Board, subject to three weeks' notice.
- b) The General Meeting must be convened for the election of the Management Board, in scheduled cases, and if a third of the members request in writing that it be convened, giving the purpose of and reasons for this request. Once the annual audit report pursuant to § 22 (7) No. 2 StBerG has been announced to the members, a General Meeting must be held within three months, in which, in particular, a statement must be made concerning the results of the audit, and a decision must be made whether or not to discharge from liability the Management Board for its management activities during the audited fiscal year.
- c) The resolutions of the General Meeting must be recorded in writing and signed by the Management Board.
- d) By resolution of the General Meeting, the Association can elect an Honorary Chairperson.

§7 Management Board

The Management Board consists of the Chairperson and two Deputies. The Management Board is elected by the General Meeting for a term of five years. After its term of office has elapsed, the Management Board will remain in office until a new Management Board is elected. Each member of the Management Board is authorized to represent the Association on his/her own both in and out of court. Contracts between the Association and members of the Management Board or their relatives require the approval or authorization of the General Meeting.

§8 Dissolution of the Association

- a) The Association can be dissolved by resolution of the General Meeting. For the dissolution resolution to be passed, 3/4 of all members must be present at the vote, and the resolution must be passed unanimously.
- b) In the event of incapacity to pass the dissolution resolution, the Management Board must convene a second General Meeting with the same agenda within 3 weeks. This second General Meeting will have the capacity to pass the dissolution resolution, irrespective of the number of members present, but even in the second General Meeting, the resolution must be passed unanimously. In the invitation to the second General Meeting, members must be informed of this unconditional capacity to pass the dissolution resolution.
- c) The liquidation process will be managed by the incumbent Management Board, or, in the event that it is prevented from doing so, by its proxy.
- d) In the event of dissolution, the beneficiaries will be designated by resolution of the General Meeting.

§9 Amendments to the Articles of Association

- a) Any amendment to the Articles of Association can be made only by resolution of the General Meeting, and this resolution requires a 3/4 majority of the members present in order to be passed.
- b) The precise terms of the intended amendment to the Articles of Association must be stated both in the amendment request and in the invitation.