



**TAXKIWI.com**  
Electronic & Digital Tax Return

## TERMS & CONDITIONS

German taxes should be understandable for everyone working in Germany! For this reason, we have developed a web-based system, named Taxkiwi.com to help people do just that. It was developed by tax professionals in Germany and assembled in the USA due to tax reasons. Taxkiwi.com allows users to understand, fill out and, submit their tax returns in an easy, fast, and user-friendly manner.

Taxkiwi GbR, headquartered in Bessemerstrasse 82, 12103 Berlin, and its partnership with Taxkiwi Pty Ltd, and its Customer Care branch WTR Partner LLC in Delaware, USA provides the Taxkiwi.com site and its related services ("Services"), in accordance with the terms and conditions ("Terms of Service") outlined below.

Please read these carefully before proceeding to use the services provided. Taxkiwi.com reserves the right to update and edit the Terms of service without any prior notice. The new features that may be added to the Services will be subject to the Terms of Service. Use of the Service after any of these modifications have been implemented will constitute your implicit acceptance of the said modifications. You can always consult the most recent version of the Terms of Service at [support@taxkiwi.com](mailto:support@taxkiwi.com).

### Services and process

1. We provide an easy-to-use online form for the income tax declaration, profit and loss declaration, and net determination letter for the immigration offices, which you can use to collect, process and (electronically) or transmit printed tax forms to the tax office or other authorities. No software is installed on your computer. The online form is only suitable for single employees, single employees with additional freelancing activities or freelancers, who are subject to income tax in Germany. Information texts, examples, and instructions in the online form are general explanations. These relate to a normal tax case and are only intended to draw attention to any existing options for the design of the tax case. We do not provide legal advice.

2. Using Taxkiwi.com, each user inputs certain relevant data needed to prepare his/her requested service for submission to the relevant authorities. The user is asked to answer certain predetermined questions and to provide certain information including with respect to: title, name, marital status, employment, address, religious affiliation, occupation, employer, annual wage tax statement or most recent payroll slip, second household, responsible tax office, tax identification number, education and vocational training, expenses for work equipment, job applications,

professional associations, income from capital, insurance schemes, health expenses, surviving dependency, disabilities, nursed persons, donations, church tax, household expenses, expenses from pension schemes, permanent expenses, alimony paid to third parties and loss carry forward, as applicable. Taxkiwi.com uses the data that is inputted by the user to calculate the user's tax burden and refund amount (if any), or to finalize the document needed as profit and loss or for the letter of net determination.

3. Following calculation of a user's tax burden and refund amount, the user may elect to conclude a Service Agreement with us and thereby use our Services to generate his/her tax declaration for submission via ELSTER, the digital portal used by the German tax authorities. Please note that the preparation of the tax declaration takes place outside the App but uses the data collected in-app by the user. Where a user clicks "Submit to the tax office" in the App, such user authorizes, empowers, and instructs Taxkiwi.com to submit his/her income tax declaration to the tax authorities via ELSTER.

4. After a user concludes a Service Agreement by electing to submit his/her requested services to the authorities through Taxkiwi.com, we will verify the identity of the user and his/her entered data, in compliance with our legal obligations and for the user's own safety. To do this, we ask for a government identification reflecting your current address.

5. Following the finalization and submission of a user's requested services, a copy of the submitted documents is made available to the user for download by sending a download link to the user's email address. We will send an email to the user confirming such submission.

6. Taxkiwi.com calculates a user's tax burden based on the input of the user and current tax legislation. This allows Taxkiwi.com to work out an expected refund or additionally owed tax amount which is a non-binding calculation. This value may deviate from the actual refund or additionally owed tax amount, as these values are ultimately determined by the responsible tax office. Taxkiwi.com is programmed to calculate these values as accurately as possible. However, we do not warrant or make any representation or guarantee that the tax charge, refund or additional charge calculated by Taxkiwi.com is accurate.

What do our services cost?

All prices stated on our website are in euros and include the applicable sales tax. The remuneration is due immediately with the submission of any of the requested services. Payment can be made using a SEPA direct debit mandate (only for existing customers), or Stripe.

#### Legal Tax Advice and Liability

Please understand that we can neither check the data you have entered nor give you tax advice - the latter for legal reasons. We also do not monitor deadlines for filing tax returns or other services that you requested for.

Notwithstanding anything stated in these Terms, please note that none of the Services include or constitute, nor does Taxkiwi.com claim to offer, tax advisory or consulting services. Taxkiwi.com is programmed and intended to function fully automated without human interference, provided, that Taxkiwi.com offers users the ability and flexibility of manual correction of user input errors prior to final submission of the tax declaration to the tax authorities. Thus, the Services do not constitute services requiring authorization pursuant to the German Tax Consultancy Act (StBerG)

or Legal Services Act (RDG). If you have any specific tax or legal questions, we recommend that you seek advice from a tax or legal advisor.

Insofar as the online form provides information on the expected outcome, these are non-binding estimates, but we strive to be as accurate as possible. Due to the different interpretations of tax laws, deviations are always possible. The final determination of the tax liability is made exclusively by the responsible tax office.

We strive to offer our services without interruption (365 days/year, 24 hours/day). However, we cannot assume any liability for this, nor for the functionality and accessibility of the ELSTER servers addressed to the financial administration.

In addition, we are not liable for damage caused by not sending the tax return or not on time, printing errors, or incorrect print reproduction.

We assume no liability for the correctness, completeness or topicality of the information offered except in the case of intent, or gross negligence.

Overall, we are only liable for intent and gross negligence as well as for the negligent breach of obligations, the fulfillment of which enables the proper execution of the contract in the first place, the breach of which jeopardizes the achievement of the purpose of the contract and on which you as the customer regularly trust. As far as we are liable for simple negligence, this only applies to the foreseeable, contract-typical damage. We are not liable for the slightly negligent violation of obligations other than those mentioned in the previous sentences.

The above disclaimers do not apply to injuries to life, limb, and health. Liability under the Product Liability Act remains unaffected.

What are you responsible for?

The tax return and all other requested services are based solely on your input. Therefore, please check your data for completeness and freedom from errors before submitting any services.

You agree that any information you provide to Taxkiwi.com will be true, accurate, current and complete, and you agree to promptly transmit all files and data in connection with your requested services. You agree to promptly notify us in writing of any changes or updates to your address, telephone and email address. You agree not to use any computer code, data mining software, robots, bots, scripts, scrapers or any other similar automated or manual process to gain access to, copy, collect, transmit or monitor any of the web pages, data or content or other Services found on or accessed through Taxkiwi.com. You agree not to employ any such processes to test or monitor the Services' vulnerability, or for any other purpose. You further agree not to violate any authentication mechanisms or other applications necessary for the functionality of Taxkiwi.com. You may not introduce viruses, spyware or any other malicious code, software or mechanism that may compromise the functionality of Taxkiwi.com. You agree not to manipulate or make use of our corporate identify, whether by means of logos, headers, emails or otherwise, to conceal or in any way alter the origin or content of messages sent in connection with the Services. You agree not to violate any law, statute, ordinance, or regulation in connection with your use of SteuerKiwi.com. You agree to cooperate in any necessary authentication measures and to provide

confirmation of your identity or any information you provide to us. You agree not to act in any matter that is defamatory, threatening or harassing to our employees, agents, and representatives.

What if something does not work properly?

If our online form has errors that lead to a malfunction of the form or incorrect information in the tax return, you are entitled to a free re-creation of the relevant tax return using the online form, whereby you should inform us in advance about the specific nature of the error or inform about its impact. We are entitled to circumvent such an error if it can only be eliminated with disproportionate effort and the offered circumvention does not have a significant impact on the content of the tax return. If the error occurs again, you are entitled to withdraw from the contract, insofar as the error has not only negligible effects. We will then immediately reimburse payments made. If the online form does not exceptionally depict special facts relevant to you, please contact our support (email: support@taxkiwi.com).

Duration and Termination

1. The Service Agreement concluded between you and Taxkiwi.com will expire upon Taxkiwi.com has completed the services after you have submitted the requested services. In addition, Taxkiwi.com reserves the right to terminate your Service Agreement upon written notice to you in the event you negligently violate the duties and obligations and you are entitled to terminate these Terms at any time with a notice period of ten business days. Not yet fulfilled Service Agreements are not affected by this. All other provisions in these Terms will apply indefinitely to your use and access of Taxkiwi.com.

Are there further regulations?

Changes or additions to these terms and conditions in writing. This also applies to the cancellation of this written form requirement. The law of the Federal Republic of Germany for tax regulation and the United States of America for technical issues. Mandatory provisions of the state in which you have your habitual residence remain unaffected. Should individual provisions of this contract be ineffective or contradict the legal regulations, this does not affect the effectiveness of the contract. If there are any disputes between you and us that we cannot resolve by mutual agreement, we would regret this. In this case, the European Commission provides a platform for online dispute resolution, which you can find at <http://ec.europa.eu/consumers/odr/>. We are neither obliged nor willing to participate in a dispute settlement procedure before a consumer arbitration board.

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