



TLC GmbH TAX

# Catalog of Services

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# Understand, Act, Support

TLC as a partner for businesses and individuals.



## ABOUT US

TLC is one of the leading consulting boutiques of tax advisors and business consultants, with multiple locations in Germany. As a member of ALLIOTT International, with 220 offices worldwide, we provide top-level consulting services for medium-sized enterprises, associations, foundations, high-net-worth individuals, investors, corporations, and startups.

## SERVICES

Our service portfolio is extensive and enables us to assemble dedicated teams to develop tailor-made solutions for our clients' needs.

AGILE, CREATIVE,  
PERSONAL, AND  
VALUE-ORIENTED

THE PERFECT MIX  
OF A TRADITIONAL  
LAW FIRM AND A  
MODERN  
CONSULTING  
PARTNER.



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# Service portfolio

On the following pages you will find our service portfolio.

## Financial accounting

In compliance with legal regulations and the principles of proper accounting, we prepare your financial accounting. This not only saves your valuable time but also the time of your employees. We take care of your tax declaration obligations - you focus on your business. The value for billing purposes is based on either revenue or annual costs, whichever is higher.

## Setup and training for DATEV Unternehmen Online

Calculation	<i>The fee is calculated based on the following formula:</i>  650 €
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Scope of engagement:

### Ordering of DATEV Unternehmen Online

- personal setup of DATEV Unternehmen Online (via remote access, e.g., MS Teams)
- personal training on the topic
- Follow-up support (answering your questions)
- includes up to 4 hours of time spent by our team

### Please note:

Please note that this fee includes a time allowance of 4 hours. This is usually sufficient for the setup. Should we require more time, we will proactively coordinate the next steps with you.

## Setup of financial accounting

### Calculation

*The fee is calculated based on the following formula:*

$2 * \text{fee for the service basic module financial accounting} + \text{fee parameter "fee for setup and takeover"}$

Scope of engagement:

We take over and set up your financial accounting.

## Technical setup DATEV corporate online for corporation groups

### Calculation

*The fee is calculated based on the following formula:*

$(\text{fee parameter "number of instances"} - 1) * 290 \text{ €}$

Scope of engagement:

Ordering of DATEV Unternehmen online

- technical setup of DATEV Unternehmen Online
- transmission of access data and provision of your DUO platform

## Takeover of your financial accounting

### Calculation

*The fee is calculated based on the following formula:*

$2 * \text{fee for the service basic module financial accounting} + \text{surcharge depending on the fee parameter "tax software of your previous advisor"}$

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options for the fee parameter "tax software of your previous advisor"*

<i>Tax software of your previous advisor</i>	<i>Fee</i>
<i>DATEV (Previous advisor transfers via data center)</i>	<i>150 €</i>
<i>DATEV (Previous advisor transfers manually)</i>	<i>250 €</i>
<i>Other (Addison, Stotax, BMD)</i>	<i>450 €</i>

Scope of engagement:

- 
- We take over your mandate from another tax advisor.
  - including data transfer and communication with your previous tax advisor

Please note:

This fee applies if we are able to set up your financial accounting with the usual level of effort.

Please note that for an annual turnover of €3 million or more, an individual offer will be discussed with you.

If the setup proves to be more complex, we will proactively inform you and jointly decide on the next steps.

## Basic module financial accounting scale

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "value in dispute") \* fee parameter "booking frequency"

*The minimum fee for this module is 260 €*

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 300.000 €	260 €
300.001 - 400.000 €	315 €
400.001 - 500.000 €	370 €
500.001 - 600.000 €	420 €
600.001 - 800.000 €	520 €
800.001 - 1.000.000 €	620 €
1.000.001 - 1.300.000 €	770 €
1.300.001 - 1.600.000 €	920 €
1.600.001 - 1.900.000 €	1.070 €
1.900.001 - 2.300.000 €	1.270 €
2.300.001 - 2.700.000 €	1.470 €
2.700.001 - 3.100.000 €	1.670 €
3.100.001 - 3.500.000 €	1.870 €
3.500.001 - 4.000.000 €	2.120 €
4.000.001 - 4.500.000 €	2.370 €
4.500.001 - 5.000.000 €	2.620 €
5.000.001+ €	<i>request individually at least 2.620 €</i>

*Options of the fee parameter "booking frequency"*

<i>Booking frequency</i>	<i>Factor</i>
<i>monthly</i>	1
<i>quarterly</i>	1
<i>annually</i>	1

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## Scope of engagement:

- Preparation of your financial accounting including VAT advance return, but without payroll and social security law consulting
- monthly booking frequency
- open-item accounting for your receivables and payables
- interim accruals and deferrals
- monthly asset accounting
- monthly business management evaluation (so you can keep an eye on your business key figures)
- monthly totals and balances list
- submission of the VAT advance return
- submission of the recapitulative statement
- access to a portal for digital collaboration (DATEV Unternehmen Online), through which you can easily and quickly submit documents to us
- 30 minutes of ad-hoc consulting and inquiries about documents included per month (telephone availability during our office hours, response to emails on working days, for follow-up questions and occasional queries).

## Please note:

Please note that this fee applies if we are able to process your accounting with the usual level of effort. Should we unexpectedly require more time, we will proactively contact you and discuss the next steps with you.

## **Digital collaboration**

As a standard, we work with you in a paperless and digital manner. You will receive access to DATEV Unternehmen Online, through which you can submit your documents to us digitally. Please note that interfaces and software solutions in digital financial accounting may change, which may require additional work. In such cases, we will proactively coordinate the next steps with you, and additional costs may arise.

Tip: Digital collaboration also enables you to use additional digital tools such as GetMyInvoices or InvoiceFetcher. These can be easily configured to automatically collect PDF invoices from portals (such as Amazon or Google) and transfer them to DATEV Unternehmen Online. This way, you save valuable time.

## **Ad-hoc consulting**

This module includes a monthly allowance of 30 minutes for ad-hoc consulting. This covers inquiries that we can answer for you within 15 minutes. With our responses, we assist you in your daily business operations and provide an initial overview of how a problem could be solved or where the cause might lie. Extensive consulting services are not included in this module - for complex matters, we will coordinate the next steps with you.

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The time allowance for ad-hoc consulting is also used for follow-up questions from the tax office and for chasing missing documents. Time tracking is done in 15-minute units. The allowance applies monthly and expires at the end of the month. Any additional time incurred will be billed monthly. Should you consistently require more time, we will increase the monthly budget in consultation with you. This way, there will be no surprises on your invoice

#### **Bank statement manager as a prerequisite**

A prerequisite for our digital collaboration is that we have access to your account transaction data via a digital interface (bank statement manager).

If you do not wish this, please book the additional module "financial accounting without digital bank statement manager".

#### **Extended tax deadline as a prerequisite**

It is an important prerequisite that you have an active extended tax deadline (Dauerfristverlängerung) with the competent tax office – this allows the VAT advance return to be submitted one month after the original deadline and enables us to better distribute our capacities. An exception applies if you have a shortened booking frequency of every 14 days or weekly. If you do not wish this, please book the additional module "financial accounting without extended tax deadline".

#### **Separation of private and business accounts as a prerequisite**

Please note that an important prerequisite for our collaboration is the separation of private and business accounts – this applies in particular to your bank accounts, credit cards, and other payment service providers, such as PayPal. This reduces our effectiveness, as the data quality becomes blurred.

If at least one of your accounts shows mixed transactions, we will charge a monthly surcharge of 20%.

#### **Short-term rule**

Our goal is to ensure a balanced workload for our firm's team – we aim to avoid peak times and overtime.

Therefore, please make sure to provide us with your documents on time – no later than the 15th of the following month. If we have any follow-up questions, for example due to missing documents, we kindly ask you to respond promptly.

For the reasons mentioned above, we charge the following short-term surcharge in case of delayed submission of documents:

- In case of delayed submission of documents between the 16th and the 20th of a month: a one-time surcharge of 20% of your usual monthly payment.
- In case of delayed submission of documents from the 21st of a month onwards: a one-time surcharge of 50% of your usual monthly payment.

Exceptions to this are, of course, illness and extraordinary life situations. Within the framework of the extended tax deadline, we will complete your VAT advance return by the tax due date.

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Please note that in the case of delayed submission, we cannot guarantee timely filing.

### **Regulation for missing documents**

Missing documents with an invoice amount of less than €100 will be posted as an expense without input VAT deduction without further inquiry. This is the more economical solution for you, as the cost of subsequently recording the documents would be higher than the possible tax savings. If the invoice amount of a missing document exceeds €100, we will kindly remind you to submit it together with the accounting report. If the missing documents are not submitted within 14 days, we will post them as tax-neutral without further inquiry.

If you subsequently submit the document, we will charge the effort for reposting based on our usual hourly rates in 15-minute units.

By requesting documents promptly, we spare you endless lists of document inquiries at the end of the year and ensure more meaningful evaluations during the fiscal year.

### **Other**

Direct debit is our standard payment method. If you prefer a different method of payment, please additionally book the module "alternative payment method".

### **Preparatory accounting**

Calculation	
	<i>The fee is calculated based on the following formula:</i>
	- Basic module financial accounting * 15 %

### **Scope of engagement:**

- Processing of your pre-recorded digital documents or review of your self-prepared financial accounting at regular intervals
- Review of up to 50 documents per review
- Proactive correction notes for you

### **Please note:**

Please note that we provide you with recommendations for optimizing your financial accounting and review it only on a sample basis. Therefore, we cannot assume liability for the accuracy of your complete financial accounting. Please also note that we can only grant you this discount if the transfer of your financial accounting into our system is possible without issues using a DATEV Unternehmen Online, Fastbill, Lexoffice, or Sevdesk system utilized by you, and if your pre-recording is carried out in accordance with the principles of proper accounting.

### **Financial accounting WITHOUT digital bank statement manager**

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Calculation
<p><i>The fee is calculated based on the following formula:</i></p> <p>A fee for the service basic module financial accounting * 50 %</p>

Scope of engagement:

- Provision of bank transactions via at least a "CSV interface" of your revenues into the financial accounting
- Supplementary package to the basic module financial accounting

Please note:

Through this additional module, the effort required to process your financial accounting increases significantly, as our team must manually record the transactions on your bank account. This consequently results in a higher fee.

For the digital transmission of bank account transactions to the DATEV data center in Nuremberg, banks charge varying banking fees. However, the incurred account fees are likely only a fraction of the costs compared to the higher effort required by our team.

**We advise against this additional module, as it results in significantly higher effort, which in turn leads to higher fees.**

Financial accounting WITHOUT extended tax deadline

Calculation
<p><i>The fee is calculated based on the following formula:</i></p> <p>A fee for the service basic module financial accounting * 50 %</p>

Scope of engagement:

- VAT advance return without extended tax deadline
- Elimination of special advance payments
- Supplementary package to the basic module financial accounting

Please note:

We advise against this additional module, as it results in higher effort for us, which in turn leads to higher fees. An exception applies in the case of a shortened booking frequency of every 14 days or weekly (in that case, no additional fee applies).

**Note**

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Did you know that the extended tax deadline virtually costs you nothing? The special advance payment is usually due at the beginning of the year and is credited back with the VAT advance return for December. We are happy to assist you with applying for the extended tax deadline - please feel free to contact us.

#### Cost accounting: initial setup

Calculation
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<i>The fee is calculated based on the following formula:</i>
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Fee parameter "number of estimated hours" * variable value "hourly rate tax advisors/lawyers/auditors 1"
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Scope of engagement:

- Initial setup of your cost accounting

#### Cost accounting: ongoing

Calculation
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<i>The fee is calculated based on the following formula:</i>
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Basic module financial accounting * 20 %
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Scope of engagement:

- Preparation of your cost accounting

#### Optimization of your tax prepayments

Calculation
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<i>The fee is calculated based on the following formula:</i>
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45 €
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Scope of engagement:

- We monitor your tax prepayments with regard to possible or necessary adjustments and proactively inform you.
- We provide strategic advice on planning your tax prepayments (amount and timing).
- includes the preparation of one adjustment application per year

#### Please note:

Please note that we require up-to-date financial accounting data for our projections. The earlier you submit your data, the better we can take action.

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Please note that we charge a one-time fee of €600 for the optimization of your tax prepayments (including the adjustment application), if needed.

### Accelerated booking frequency

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Basic module financial accounting * fee parameter "preferred time interval"</p> <p><i>The minimum fee for this module is 60 €</i></p> <p><i>To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:</i></p> <p><i>Options for the fee parameter "preferred time interval"</i></p> <table><tr><th><i>Interval</i></th><th><i>Fee</i></th></tr><tr><td><i>14-day booking cycle</i></td><td><i>15 % €</i></td></tr><tr><td><i>weekly booking cycle</i></td><td><i>20 % €</i></td></tr></table>	<i>Interval</i>	<i>Fee</i>	<i>14-day booking cycle</i>	<i>15 % €</i>	<i>weekly booking cycle</i>	<i>20 % €</i>
<i>Interval</i>	<i>Fee</i>						
<i>14-day booking cycle</i>	<i>15 % €</i>						
<i>weekly booking cycle</i>	<i>20 % €</i>						

### Scope of engagement:

We perform your bookings in an accelerated rhythm (see remuneration agreement for details).  
OSS procedure (One-Stop-Shop) for e-commerce companies

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>85 €</p>
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### Scope of engagement:

We prepare the OSS report for you on a quarterly basis and submit it to the Federal Central Tax Office.

### OSS procedure - registration with the Federal Central Tax Office

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>350 € per registration</p>
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### Scope of engagement:

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We handle the registration for the OSS procedure with the Federal Central Tax Office (BZSt) on your behalf. A new registration is required for each additional EU member state added later. Our service includes the review of the necessary information, the timely submission of the application, and communication with the relevant tax authorities.

#### Subscription fee for outgoing invoices

Calculation	<i>The fee is calculated based on the following formula:</i>  21,50 € per invoice
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#### Scope of engagement:

Subscription fees are recurring payments for ongoing services or software usage (subscription models, e.g., for SaaS), which are invoiced regularly. Proper accounting requires correct allocation by period and purpose, as well as a correct VAT breakdown - particularly when no professional DATEV interface can be used.

#### Company check (controlling report)

Calculation	<i>The fee is calculated based on the following formula:</i>  50 €
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#### Scope of engagement:

- monthly evaluation of the financial and asset situation of your company

#### Please note:

Please submit your documents to us in a timely manner so that we can send you the evaluation immediately after the end of the month.

#### Postal service - dispatch of evaluations by mail

Calculation	<i>The fee is calculated based on the following formula:</i>  45 €
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#### Scope of engagement:

- postal dispatch of your evaluations to your address

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Please note:

Digital documents are legally sufficient and included in the basic module. If you would still like to hold a piece of paper in your hands, we offer this service as a comfort service for you. You help protect the environment by opting out of this module.

## Declarations to the artists' social security fund

Calculation	
	based on time spent

### Scope of engagement:

We automatically and promptly prepare the annual declaration to the Artists' Social Security Fund on your behalf.

## Scanning service

Calculation	
	<i>The fee is calculated based on the following formula:</i>
	Fee parameter "number per page per month" * €0.35 per document
	<i>The minimum fee for this module is 75 €.</i>

Please note:

Please note that documents must be free of staples and paper clips, document markings must be clearly visible through specific (incoming mail) stamps, and documents must be sorted according to the agreed basic criteria (incoming invoices/outgoing invoices/cash/payroll). Please also ensure that hospitality receipts are submitted in full, as changes are no longer possible after the scanning process.

## Annual financial statements

### Initial client setup

Calculation	
	<i>The fee is calculated based on the following formula:</i>
	if ((15 % * 1 ) >= 5000 € ; 5000 € ; (15 % * 1 ))
	<i>The minimum fee for this module is 800 €.</i>

### Scope of engagement:

- Setup of your annual financial statement mandate
- Transfer of interfaces and data to our system
- Initial client setup
- Request for fundamental contracts
- Request for documents

## Basic module annual financial statements (EÜR – sole proprietor)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses")

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	280 €
37.501 - 75.000 €	445 €
75.001 - 100.000 €	480 €
100.001 - 150.000 €	615 €
150.001 - 200.000 €	715 €
200.001 - 300.000 €	835 €
300.001 - 400.000 €	975 €
400.001 - 500.000 €	1.085 €
500.001 - 750.000 €	1.260 €
750.001 - 1.000.000 €	1.470 €
1.000.001 - 1.500.000 €	1.725 €
1.500.001 - 2.000.000 €	2.015 €
2.000.001 - 2.500.000 €	2.240 €
2.500.001 - 3.000.000 €	2.345 €
3.000.001 - 4.000.000 €	2.730 €
4.000.001 - 5.000.000 €	3.040 €
5.000.001 - 7.500.000 €	3.555 €
7.500.001 - 10.000.000 €	4.130 €
10.000.001 - 15.000.000 €	4.990 €
15.000.001 - 20.000.000 €	5.605 €
20.000.001+ €	0 price on request €

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Scope of engagement:

- Income-expenditure statement including account verification
- Fixed asset schedule
- without business tax returns

Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. If this is not the case, we reserve the right to charge you a late submission surcharge. We will proactively discuss this with you.

## Basic module annual financial statements (EÜR - partnership)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") + ((fee parameter "number of partners" - 1) \* 100 € )

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 37.500 €	280 €
37.501 - 75.000 €	445 €
75.001 - 100.000 €	480 €
100.001 - 150.000 €	615 €
150.001 - 200.000 €	715 €
200.001 - 300.000 €	835 €
300.001 - 400.000 €	975 €
400.001 - 500.000 €	1.085 €
500.001 - 750.000 €	1.260 €
750.001 - 1.000.000 €	1.470 €
1.000.001 - 1.500.000 €	1.725 €
1.500.001 - 2.000.000 €	2.015 €
2.000.001 - 2.500.000 €	2.240 €
2.500.001 - 3.000.000 €	2.345 €
3.000.001 - 4.000.000 €	2.730 €
4.000.001 - 5.000.000 €	3.040 €
5.000.001 - 7.500.000 €	3.555 €
7.500.001 - 10.000.000 €	4.130 €
10.000.001 - 15.000.000 €	4.990 €
15.000.001 - 20.000.000 €	5.605 €
20.000.001+ €	0 price on request €

Scope of engagement:

- preparation of the annual financial statements
- income-expenditure statement including account verification
- fixed asset schedule
- Without business tax returns

### Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. If this is not the case, we reserve the right to charge you a late submission surcharge. We will proactively discuss this with you.

### Basic module annual financial statements (balance sheet – sole proprietor)

#### Calculation

*The fee is calculated based on the following formula:*

Scale value for (( fee parameter "annual service or higher annual effort"  
+ fee parameter "balance sheet total" ) / 2 )

*To allow you to calculate the fee yourself, you will find below the  
parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	930 €
37.501 - 75.000 €	1.260 €
75.001 - 100.000 €	1.345 €
100.001 - 150.000 €	1.645 €
150.001 - 200.000 €	1.925 €
200.001 - 300.000 €	2.250 €
300.001 - 400.000 €	2.620 €
400.001 - 500.000 €	2.920 €
500.001 - 750.000 €	3.395 €
750.001 - 1.000.000 €	3.945 €
1.000.001 - 1.500.000 €	4.640 €
1.500.001 - 2.000.000 €	5.400 €
2.000.001 - 2.500.000 €	6.020 €
2.500.001 - 3.000.000 €	6.290 €
3.000.001 - 4.000.000 €	7.325 €
4.000.001 - 5.000.000 €	8.160 €
5.000.001 - 7.500.000 €	9.530 €
7.500.001 - 10.000.000 €	11.075 €
10.000.001 - 15.000.000 €	13.385 €
15.000.001 - 20.000.000 €	15.040 €
20.000.001+ €	0 price on request €

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Scope of engagement:

- preparation of the annual financial statements
- balance sheet including account verification
- profit and loss statement including account verification
- fixed asset schedule
- annex G for income tax
- including business tax returns (VAT, trade tax)

Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. If this is not the case, we reserve the right to charge you a late submission surcharge. We will proactively discuss this with you.

## Basic module annual financial statements (balance sheet – partnership)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ((fee parameter "annual output or higher annual expenditure" + fee parameter "balance sheet total") / 2) + ((fee parameter "number of partners" - 1) \* 100 € )

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 37.500 €	1.090 €
37.501 - 75.000 €	1.475 €
75.001 - 100.000 €	1.575 €
100.001 - 150.000 €	1.925 €
150.001 - 200.000 €	2.255 €
200.001 - 300.000 €	2.635 €
300.001 - 400.000 €	3.065 €
400.001 - 500.000 €	3.420 €
500.001 - 750.000 €	3.975 €
750.001 - 1.000.000 €	4.620 €
1.000.001 - 1.500.000 €	5.430 €
1.500.001 - 2.000.000 €	6.320 €
2.000.001 - 2.500.000 €	7.045 €
2.500.001 - 3.000.000 €	7.360 €
3.000.001 - 4.000.000 €	8.570 €
4.000.001 - 5.000.000 €	9.550 €
5.000.001 - 7.500.000 €	11.150 €
7.500.001 - 10.000.000 €	12.960 €
10.000.001 - 15.000.000 €	15.660 €
15.000.001 - 20.000.000 €	17.600 €
20.000.001+ €	0 price on request €

### Scope of engagement:

- preparation of the annual financial statements
- balance sheet including account verification
- profit and loss statement including account verification
- fixed asset schedule
- annex G for income tax

- 
- capital account development
  - including business tax returns (partnership return, VAT, trade tax)

Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. If this is not the case, we reserve the right to charge you a late submission surcharge. We will proactively discuss this with you.

## Basic module annual financial statements (balance sheet - GmbH)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ((fee parameter "annual output or higher annual expenditure" + fee parameter "balance sheet total") / 2)

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	1.070 €
37.501 - 75.000 €	1.453 €
75.001 - 100.000 €	1.555 €
100.001 - 150.000 €	1.980 €
150.001 - 200.000 €	2.305 €
200.001 - 300.000 €	2.695 €
300.001 - 400.000 €	3.145 €
400.001 - 500.000 €	3.505 €
500.001 - 750.000 €	4.075 €
750.001 - 1.000.000 €	4.740 €
1.000.001 - 1.500.000 €	5.570 €
1.500.001 - 2.000.000 €	6.485 €
2.000.001 - 2.500.000 €	7.230 €
2.500.001 - 3.000.000 €	7.555 €
3.000.001 - 4.000.000 €	8.795 €
4.000.001 - 5.000.000 €	9.800 €
5.000.001 - 7.500.000 €	11.445 €
7.500.001 - 10.000.000 €	13.300 €
10.000.001 - 15.000.000 €	16.070 €
15.000.001 - 20.000.000 €	18.065 €
20.000.001+ €	0 price on request €

### Scope of engagement:

- preparation of the annual financial statements with balance sheet
- profit and loss statement including account verification
- fixed asset schedule
- annex, if applicable
- shareholders' resolution

- 
- preparation of the VAT return, trade tax return, and corporate income tax / partnership return including determination of final profit, trade tax provisions or refunds, and interest limitation
  - development of the investment deduction amount

Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. In particular, for companies facing financial difficulties, the statutory deadlines under § 264 HGB apply. These deadlines depend on the size category of your corporation pursuant to § 264 HGB (e.g., June 30th for small corporations, March 31st for medium-sized and large corporations). To complete the annual financial statements on time, we require all necessary documents to be fully submitted at least 6 weeks in advance. If the documents are not fully available by that time, we cannot guarantee timely completion of the annual financial statements. Depending on the situation, there may still be the option to complete your annual financial statements on short notice - in such cases, we reserve the right to charge a late submission surcharge of up to 50%. We will proactively discuss this with you.

## Basic module annual financial statements (Bilanz - GmbH & Co. KG)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ((fee parameter "annual output or higher annual expenditure" + fee parameter "balance sheet total") / 2) + ((fee parameter "number of shareholders" - 1) \* 100 €)

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 37.500 €	1.090 €
37.501 - 75.000 €	1.475 €
75.001 - 100.000 €	1.575 €
100.001 - 150.000 €	1.925 €
150.001 - 200.000 €	2.255 €
200.001 - 300.000 €	2.635 €
300.001 - 400.000 €	3.065 €
400.001 - 500.000 €	3.420 €
500.001 - 750.000 €	3.975 €
750.001 - 1.000.000 €	4.620 €
1.000.001 - 1.500.000 €	5.430 €
1.500.001 - 2.000.000 €	6.320 €
2.000.001 - 2.500.000 €	7.045 €
2.500.001 - 3.000.000 €	7.360 €
3.000.001 - 4.000.000 €	8.570 €
4.000.001 - 5.000.000 €	9.550 €
5.000.001 - 7.500.000 €	11.150 €
7.500.001 - 10.000.000 €	12.960 €
10.000.001 - 15.000.000 €	15.660 €
15.000.001 - 20.000.000 €	17.600 €
20.000.001+ €	0 price on request €

### Scope of engagement:

- preparation of the annual financial statements
- balance sheet including account verification
- profit and loss statement including account verification
- fixed asset and liabilities schedule

- capital account development
- shareholders' resolution
- preparation of the VAT return, trade tax return / partnership return including determination of final profit,, trade tax provisions or refunds, and interest limitation
- development of the investment deduction amount

Please note:

Please note that this fee applies if all necessary documents are fully submitted to us by September 1st of the following year. In particular, for companies facing financial difficulties, the statutory deadlines under § 264 HGB apply. These deadlines depend on the size category of your corporation pursuant to § 264 HGB (e.g., June 30th for small corporations, March 31st for medium-sized and large corporations). To complete the annual financial statements on time, we require all necessary documents to be fully submitted at least 6 weeks in advance. If the documents are not fully available by that time, we cannot guarantee timely completion of the annual financial statements. Depending on the case, it may still be possible to complete your annual financial statements on short notice - in such cases, we reserve the right to charge a late submission surcharge of up to 50%. We will proactively discuss this with you.

### Administrative GmbH of a GmbH & Co KG

Calculation

*The fee is calculated based on the following formula:*

1150 €

Scope of engagement:

- preparation of the annual financial statements for an administrative GmbH WITHOUT its own business operations

## Preparation of annual financial statements according to IFRS

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* fee parameter "preparation according to HGB"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 37.500 €	1.070 €
37.501 - 75.000 €	1.453 €
75.001 - 100.000 €	1.555 €
100.001 - 150.000 €	1.980 €
150.001 - 200.000 €	2.305 €
200.001 - 300.000 €	2.695 €
300.001 - 400.000 €	3.145 €
400.001 - 500.000 €	3.505 €
500.001 - 750.000 €	4.075 €
750.001 - 1.000.000 €	4.740 €
1.000.001 - 1.500.000 €	5.570 €
1.500.001 - 2.000.000 €	6.485 €
2.000.001 - 2.500.000 €	7.230 €
2.500.001 - 3.000.000 €	7.555 €
3.000.001 - 4.000.000 €	8.795 €
4.000.001 - 5.000.000 €	9.800 €
5.000.001 - 7.500.000 €	11.445 €
7.500.001 - 10.000.000 €	13.300 €
10.000.001 - 15.000.000 €	16.070 €
15.000.001 - 20.000.000 €	18.065 €
20.000.001+ €	0 price on request €

*Options for the fee parameter "preparation HGB"*

Preparation HGB	Preparation HGB
HGB prepared by TLC	70 %
HGB not prepared by TLC	120 %

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## Annual financial statement meeting

Calculation
<i>The fee is calculated based on the following formula:</i>
950 €

### Scope of engagement:

- Annual financial statement meeting after completion of the annual financial statements, including 60 minutes of meeting time plus 30 minutes of preparation
- Annual financial statement analysis, presentation, and 1-hour meeting, with a maximum of 4 hours of preparation time

## Industry comparison and benchmarking

Calculation
<i>The fee is calculated based on the following formula:</i>
250 €

### Scope of engagement:

- preparation of an industry comparison and benchmarking about your competitors

## Trade tax return

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* fee parameter "number of business tax returns"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	85 €
37.501 - 75.000 €	130 €
75.001 - 100.000 €	145 €
100.001 - 150.000 €	185 €
150.001 - 200.000 €	215 €
200.001 - 300.000 €	250 €
300.001 - 400.000 €	290 €
400.001 - 500.000 €	325 €
500.001 - 750.000 €	380 €
750.001 - 1.000.000 €	440 €
1.000.001 - 1.500.000 €	520 €
1.500.001 - 2.000.000 €	605 €
2.000.001 - 2.500.000 €	675 €
2.500.001 - 3.000.000 €	705 €
3.000.001 - 4.000.000 €	820 €
4.000.001 - 5.000.000 €	910 €
5.000.001 - 7.500.000 €	1.065 €
7.500.001 - 10.000.000 €	1.240 €
10.000.001 - 15.000.000 €	1.495 €
15.000.001 - 20.000.000 €	1.685 €
20.000.001+ €	0 individually upon request €

Scope of engagement:

We prepare the trade tax return.

Please note:

If we need to file an objection with the tax office, we will charge the resulting effort based on time

spent.

For amounts starting at €20 million, pricing is available upon request.

## VAT return

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ( fee parameter "annual income or higher annual expenses" ) \* fee parameter "number of business tax returns"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	85 €
37.501 - 75.000 €	130 €
75.001 - 100.000 €	145 €
100.001 - 150.000 €	185 €
150.001 - 200.000 €	215 €
200.001 - 300.000 €	250 €
300.001 - 400.000 €	290 €
400.001 - 500.000 €	325 €
500.001 - 750.000 €	380 €
750.001 - 1.000.000 €	440 €
1.000.001 - 1.500.000 €	520 €
1.500.001 - 2.000.000 €	605 €
2.000.001 - 2.500.000 €	675 €
2.500.001 - 3.000.000 €	705 €
3.000.001 - 4.000.000 €	820 €
4.000.001 - 5.000.000 €	910 €
5.000.001 - 7.500.000 €	1.065 €
7.500.001 - 10.000.000 €	1.240 €
10.000.001 - 15.000.000 €	1.495 €
15.000.001 - 20.000.000 €	1.685 €
20.000.001+ €	0 individually upon request €

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Scope of engagement:

We prepare the VAT return.

Please note:

From 20 million onwards, pricing is available on request.

## Preparation of a deviating tax balance sheet for sole proprietors (commercial balance sheet by client)

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ( fee parameter "annual income or higher annual expenses" ) \* 50%

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	930 €
37.501 - 75.000 €	1.260 €
75.001 - 100.000 €	1.345 €
100.001 - 150.000 €	1.645 €
150.001 - 200.000 €	1.925 €
200.001 - 300.000 €	2.250 €
300.001 - 400.000 €	2.620 €
400.001 - 500.000 €	2.920 €
500.001 - 750.000 €	3.395 €
750.001 - 1.000.000 €	3.945 €
1.000.001 - 1.500.000 €	4.640 €
1.500.001 - 2.000.000 €	5.400 €
2.000.001 - 2.500.000 €	6.020 €
2.500.001 - 3.000.000 €	6.290 €
3.000.001 - 4.000.000 €	7.325 €
4.000.001 - 5.000.000 €	8.160 €
5.000.001 - 7.500.000 €	9.530 €
7.500.001 - 10.000.000 €	11.075 €
10.000.001 - 15.000.000 €	13.385 €
15.000.001 - 20.000.000 €	15.040 €
20.000.001+ €	0 price on request €

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Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

Please note:

This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

:  
Preparation of a deviating tax balance sheet for sole proprietors (commercial balance sheet by TLC)

Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* 15 %

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	930 €
37.501 - 75.000 €	1.260 €
75.001 - 100.000 €	1.345 €
100.001 - 150.000 €	1.645 €
150.001 - 200.000 €	1.925 €
200.001 - 300.000 €	2.250 €
300.001 - 400.000 €	2.620 €
400.001 - 500.000 €	2.920 €
500.001 - 750.000 €	3.395 €
750.001 - 1.000.000 €	3.945 €
1.000.001 - 1.500.000 €	4.640 €
1.500.001 - 2.000.000 €	5.400 €
2.000.001 - 2.500.000 €	6.020 €
2.500.001 - 3.000.000 €	6.290 €
3.000.001 - 4.000.000 €	7.325 €
4.000.001 - 5.000.000 €	8.160 €
5.000.001 - 7.500.000 €	9.530 €
7.500.001 - 10.000.000 €	11.075 €
10.000.001 - 15.000.000 €	13.385 €
15.000.001 - 20.000.000 €	15.040 €
20.000.001+ €	0 price on request €

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Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

Please note:

This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

:  
Preparation of a deviating tax balance sheet for partnerships (commercial balance sheet by client)

Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* 50 %

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	1.090 €
37.501 - 75.000 €	1.475 €
75.001 - 100.000 €	1.575 €
100.001 - 150.000 €	1.925 €
150.001 - 200.000 €	2.255 €
200.001 - 300.000 €	2.635 €
300.001 - 400.000 €	3.065 €
400.001 - 500.000 €	3.420 €
500.001 - 750.000 €	3.975 €
750.001 - 1.000.000 €	4.620 €
1.000.001 - 1.500.000 €	5.430 €
1.500.001 - 2.000.000 €	6.320 €
2.000.001 - 2.500.000 €	7.045 €
2.500.001 - 3.000.000 €	7.360 €
3.000.001 - 4.000.000 €	8.570 €
4.000.001 - 5.000.000 €	9.550 €
5.000.001 - 7.500.000 €	11.150 €
7.500.001 - 10.000.000 €	12.960 €
10.000.001 - 15.000.000 €	15.660 €
15.000.001 - 20.000.000 €	17.600 €
20.000.001+ €	0 price on request €

Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

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Please note:

This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

: Preparation of a deviating tax balance sheet for partnerships (commercial balance sheet by TLC)

Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* 15 %

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	1.090 €
37.501 - 75.000 €	1.475 €
75.001 - 100.000 €	1.575 €
100.001 - 150.000 €	1.925 €
150.001 - 200.000 €	2.255 €
200.001 - 300.000 €	2.635 €
300.001 - 400.000 €	3.065 €
400.001 - 500.000 €	3.420 €
500.001 - 750.000 €	3.975 €
750.001 - 1.000.000 €	4.620 €
1.000.001 - 1.500.000 €	5.430 €
1.500.001 - 2.000.000 €	6.320 €
2.000.001 - 2.500.000 €	7.045 €
2.500.001 - 3.000.000 €	7.360 €
3.000.001 - 4.000.000 €	8.570 €
4.000.001 - 5.000.000 €	9.550 €
5.000.001 - 7.500.000 €	11.150 €
7.500.001 - 10.000.000 €	12.960 €
10.000.001 - 15.000.000 €	15.660 €
15.000.001 - 20.000.000 €	17.600 €
20.000.001+ €	0 price on request €

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Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

Please note:

This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

:  
Preparation of a deviating tax balance sheet for corporations (commercial balance sheet by client)

#### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* 50 %

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Value in dispute</i>	<i>Fee</i>
1 - 37.500 €	1.070 €
37.501 - 75.000 €	1.453 €
75.001 - 100.000 €	1.555 €
100.001 - 150.000 €	1.980 €
150.001 - 200.000 €	2.305 €
200.001 - 300.000 €	2.695 €
300.001 - 400.000 €	3.145 €
400.001 - 500.000 €	3.505 €
500.001 - 750.000 €	4.075 €
750.001 - 1.000.000 €	4.740 €
1.000.001 - 1.500.000 €	5.570 €
1.500.001 - 2.000.000 €	6.485 €
2.000.001 - 2.500.000 €	7.230 €
2.500.001 - 3.000.000 €	7.555 €
3.000.001 - 4.000.000 €	8.795 €
4.000.001 - 5.000.000 €	9.800 €
5.000.001 - 7.500.000 €	11.445 €
7.500.001 - 10.000.000 €	13.300 €
10.000.001 - 15.000.000 €	16.070 €
15.000.001 - 20.000.000 €	18.065 €
20.000.001+ €	0 price on request €

Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

Please note:

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This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

:  
Preparation of a deviating tax balance sheet for corporations (commercial balance sheet by TLC)

Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "annual income or higher annual expenses") \* 15 %

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 37.500 €	1.070 €
37.501 - 75.000 €	1.453 €
75.001 - 100.000 €	1.555 €
100.001 - 150.000 €	1.980 €
150.001 - 200.000 €	2.305 €
200.001 - 300.000 €	2.695 €
300.001 - 400.000 €	3.145 €
400.001 - 500.000 €	3.505 €
500.001 - 750.000 €	4.075 €
750.001 - 1.000.000 €	4.740 €
1.000.001 - 1.500.000 €	5.570 €
1.500.001 - 2.000.000 €	6.485 €
2.000.001 - 2.500.000 €	7.230 €
2.500.001 - 3.000.000 €	7.555 €
3.000.001 - 4.000.000 €	8.795 €
4.000.001 - 5.000.000 €	9.800 €
5.000.001 - 7.500.000 €	11.445 €
7.500.001 - 10.000.000 €	13.300 €
10.000.001 - 15.000.000 €	16.070 €
15.000.001 - 20.000.000 €	18.065 €
20.000.001+ €	0 price on request €

#### Scope of engagement:

- Preparation of the tax balance sheet as a basis for the e-balance transmission to the tax office

#### Please note:

This module applies when we incur additional effort in preparing your tax balance sheet. This is the case when there are significant differences between your tax and commercial balance sheets.

This typically applies, among other things, when you:

- set up pension provisions
- have made contributions of assets
- need to apply different valuations for provisions

#### Disclosure with the federal gazette or company register

##### Calculation

*The fee is calculated based on the following formula:*

##### Fee parameter "option"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options for the fee parameter "option"*

<i>Option</i>	<i>Fee</i>
<i>For audit-obligated corporates</i>	<i>750 €</i>
<i>For non-audit-obligated corporates</i>	<i>200 €</i>

#### Scope of engagement:

- Preparation of the abridged annual financial statements
- Transmission and publication of the annual financial statements with corporate register

#### Declaration of determination (sole proprietor)

##### Calculation

*The fee is calculated based on the following formula:*

Fee for the service trade tax return

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:  
Scope of engagement:

- We prepare the declaration of determination

#### Declaration of determination (partnerships)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee for the service trade tax return
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Scope of engagement:

- We prepare the declaration of determination

#### Please note:

Up to 5 partners are included. Starting with the 6th partner, an additional €120 per partner and year will be charged.

#### Supplementary balance sheets

Calculation	<i>The fee is calculated based on the following formula:</i>  individual offer 0
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Scope of engagement:

- Preparation of supplementary balance sheets

Preparation of special balance sheets / planning balance sheets / group consolidations /

#### Settlement balance

Calculation	<i>The fee is calculated based on the following formula:</i>  individual offer 0
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Scope of engagement:

- Preparation of special balance sheets / planning balance sheets / group consolidations / settlement balance sheets

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## Explanatory report (EÜR – sole proprietor)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (EÜR – sole proprietor)  
\* 20 %

Scope of engagement:

We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculation
- preparation of the protocol for the shareholders' meeting regarding profit appropriation and discharge of managing directors

## Explanatory report (EÜR - partnership)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (EÜR – partnership) \* 20 %

Scope of engagement:

We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculation
- preparation of the protocol for the shareholders' meeting regarding profit appropriation and discharge of managing directors

## Explanatory report (balance sheet – sole proprietor)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – sole

:

proprietor) \* 15 %

Scope of engagement:

We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculatoion
- preparation of the protocol for the shareholders´ meeting regarding profit appropriation and discharge of managing directors

### Explanatory report (balance sheet - partnership)

Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – partnership)  
\* 15 %

Scope of engagement:

We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculatoion
- preparation of the protocol for the shareholders´ meeting regarding profit appropriation and discharge of managing directors

### Explanatory report (balance sheet - GmbH)

Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – GmbH)  
\* 15 %

Scope of engagement:

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We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculation
- preparation of the protocol for the shareholders' meeting regarding profit appropriation and discharge of managing directors

### Explanatory report (balance sheet - GmbH & Co. KG)

Calculation
<p><i>The fee is calculated based on the following formula:</i></p> <p>Basic module annual financial statements (balance sheet – GmbH &amp; Co. KG) * 15 %</p>

Scope of engagement:

We prepare the explanatory report.

- prior-year comparison
- graphical overview of assets and equity structure
- detailed graphical overview of income and expenses
- calculation of corporate tax burden
- bonus calculation
- preparation of the protocol for the shareholders' meeting regarding profit appropriation and discharge of managing directors

### Management report

Calculation
<p><i>The fee is calculated based on the following formula:</i></p> <p>Basic module annual financial statements (balance sheet – GmbH) * 10 %</p>

Scope of engagement:

- We support you in the preparation of the management report

Please note:

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:  
Please note that the management report is only required for corporations that fall at least into the "medium-sized" category according to § 267 HGB.

## Management report (GmbH & Co. KG)

Calculation	<i>The fee is calculated based on the following formula:</i>  Basic module annual financial statements (balance sheet – GmbH & Co. KG) * 10 %
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Scope of engagement:

- We support you in the preparation of the management report

### Please note:

Please note that the management report is only required for corporations that fall at least into the "medium-sized" category according to § 267 HGB.

## Preparation of an opening balance sheet

### Calculation

*The fee is calculated based on the following formula:*

Scale value for (fee parameter "balance sheet total of the opening balance sheet" ) \* 40 %

*The minimum fee for this module is €500.*

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Value in dispute	Fee
1 - 75.000 €	1.070 €
75.001 - 150.000 €	1.453 €
150.001 - 200.000 €	1.555 €
200.001 - 300.000 €	1.980 €
300.001 - 400.000 €	2.305 €
400.001 - 600.000 €	2.695 €
600.001 - 800.000 €	3.145 €
800.001 - 1.000.000 €	3.505 €
1.000.001 - 1.500.000 €	4.075 €
1.500.001 - 2.000.000 €	4.740 €
2.000.001 - 3.000.000 €	5.570 €
3.000.001 - 4.000.000 €	6.485 €
4.000.001 - 5.000.000 €	7.230 €
5.000.001 - 6.000.000 €	7.555 €
6.000.001 - 8.000.000 €	8.795 €
8.000.001 - 10.000.000 €	9.800 €
10.000.001 - 15.000.000 €	11.445 €
15.000.001 - 20.000.000 €	13.300 €
20.000.001 - 30.000.000 €	16.070 €
30.000.001 - 40.000.000 €	18.065 €
40.000.001+ €	0 on request €

Scope of engagement:

- preparation of the opening balance sheet

Please note:

Please note that this module includes the preparation of an opening balance sheet including one feedback loop. If you require further changes thereafter, we will charge the additional effort

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based on our standard hourly rates.

## Zwischenbilanz (Bilanz - Einzelunternehmer)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – sole proprietorship) \* fee parameter "Is a report requested?"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options of the fee parameter "Is a report requested?"*

<i>Preparation of a report</i>	<i>Fee rate</i>
<i>Yes, with report</i>	<i>70 % %</i>
<i>No, without report</i>	<i>55 % %</i>

### Scope of engagement:

- preparation of the interim balance sheet as an additional item
- processing of your booking list

### Please note:

Please note that this module includes the preparation of an opening balance sheet including one feedback loop. If you require further changes thereafter, we will charge the additional effort based on our standard hourly rates.

## Interim balance sheet (balance sheet - partnership)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – partnership)  
\* fee parameter "Is a report requested?"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options of the fee parameter "Is a report requested?"*

<i>Preparation of a report</i>	<i>Fee rate</i>
<i>Yes, with report</i>	<i>70 % %</i>
<i>No, without report</i>	<i>55 % %</i>

### Scope of engagement:

- preparation of the interim balance sheet as an additional item
- processing of your booking list

### Please note:

Please note that this module includes the preparation of an opening balance sheet including one feedback loop. If you require further changes thereafter, we will charge the additional effort based on our standard hourly rates.

## Interim balance sheet (balance sheet - GmbH)

### Calculation

*The fee is calculated based on the following formula:*

Basic module annual financial statements (balance sheet – GmbH) \*  
fee parameter "Is a report requested?"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options of the fee parameter "Is a report requested?"*

<i>Preparation of a report</i>	<i>Fee rate</i>
<i>Yes, with report</i>	<i>70 % %</i>
<i>No, without report</i>	<i>55 % %</i>

#### Scope of engagement:

- preparation of the interim balance sheet as an additional item
- processing of your booking list

#### Please note:

Please note that this module includes the preparation of an opening balance sheet including one feedback loop. If you require further changes thereafter, we will charge the additional effort based on our standard hourly rates.

#### Interim balance sheet (balance sheet - GmbH & Co. KG)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Basic module annual financial statements (balance sheet – GmbH &amp; Co. KG) * fee parameter "Is a report requested?"</p> <p><i>To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:</i></p> <p><i>Options of the fee parameter "Is a report requested?"</i></p> <table><tr><th><i>Preparation of a report</i></th><th><i>Fee rate</i></th></tr><tr><td><i>Yes, with report</i></td><td><i>70 % %</i></td></tr><tr><td><i>No, without report</i></td><td><i>55 % %</i></td></tr></table>	<i>Preparation of a report</i>	<i>Fee rate</i>	<i>Yes, with report</i>	<i>70 % %</i>	<i>No, without report</i>	<i>55 % %</i>
<i>Preparation of a report</i>	<i>Fee rate</i>						
<i>Yes, with report</i>	<i>70 % %</i>						
<i>No, without report</i>	<i>55 % %</i>						

#### Scope of engagement:

- preparation of the interim balance sheet as an additional item
- processing of your booking list

#### Please note:

Please note that this module includes the preparation of an opening balance sheet including one feedback loop. If you require further changes thereafter, we will charge the additional effort based on our standard hourly rates.

#### Plausability check (EÜR – sole proprietor)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Based on time spent + a fee for the service basic module annual</p>
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	financial statements (EÜR – sole proprietor) * 10 %
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Scope of engagement:

- Erstellung des Jahresabschlusses einschließlich Plausibilitätsbeurteilung mit Hilfe von Befragungen und analytischen Prüfungshandlungen

### Plausability check (EÜR - partnership)

Calculation	<i>The fee is calculated based on the following formula:</i>  Based on time spent + a fee for the service basic module annual financial statements (EÜR - partnership) * 10 %
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Scope of engagement:

- preparation of the annual financial statements including a plausibility check through inquiries and analytical audit procedures

### Plausability check (balance sheet – sole proprietor)

Calculation	<i>The fee is calculated based on the following formula:</i>  Based on time spent + a fee for the service basic module annual financial statements (balance sheet - sole proprietor) * 10 %
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Scope of engagement:

- preparation of the annual financial statements including a plausibility check through inquiries and analytical audit procedures

### Plausability check (balance sheet - GmbH)

Calculation	<i>The fee is calculated based on the following formula:</i>  Based on time spent + a fee for the service basic module annual financial statements (balance sheet - GmbH) * 10 %
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Scope of engagement:

- preparation of the annual financial statements including a plausibility check through inquiries and analytical audit procedures

## Plausability check (balance sheet - GmbH & Co. KG)

Calculation	<i>The fee is calculated based on the following formula:</i>  Based on time spent + a fee for the service basic module annual financial statements (balance sheet - GmbH & Co. KG) * 10 %
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Scope of engagement:

- preparation of the annual financial statements including a plausibility check through inquiries and analytical audit procedures

## Plausability check (balance sheet - partnership)

Calculation	<i>The fee is calculated based on the following formula:</i>  Based on time spent + a fee for the service basic module annual financial statements (balance sheet - partnership) * 10 %
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Scope of engagement:

- preparation of the annual financial statements including a plausibility check through inquiries and analytical audit procedures

## Static service portfolio for annual financial statement

The following services are not listed in the offer, as they do not occur on a regular basis. However, they will be billed as needed as follows:

Name	Fee
Assessment notice review	50 € per notice
Transparency register per beneficial owner for the initial registration	175 €
Transparency register per beneficial owner for the review of the entry (from the 2nd year after initial registration)	75 €
Transparency register per beneficial owner for amendment notifications	175 €

## Payroll

### Setup of your payroll accounting

## Calculation

*The fee is calculated based on the following formula:*

350 € + fee parameter "number of employees" \* scale value for (fee parameter "number of employees")

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Number of employees</i>	<i>Price per employee</i>
<i>1 - 5 employees</i>	<i>30 €</i>
<i>6 - 10 employees</i>	<i>25 €</i>
<i>11 - 20 employees</i>	<i>23 €</i>
<i>21+ employees</i>	<i>20 €</i>

## Scope of engagement:

- setup of your payroll accounting
- including application for your company number and registration with the employers' liability insurance association

## Please note:

This fee applies if we are able to set up your mandate with the usual level of effort. If the setup proves to be more complex, we will proactively inform you and jointly decide on the next steps.

## Assumption of your payroll accounting

### Calculation

*The fee is calculated based on the following formula:*

Fee parameter "tax software of your previous advisor" + (fee parameter "number of employees" \* ( scale value for (fee parameter " number of employees " ) + fee parameter "software" )) + ( if (fee parameter "software" > 0;  
fee parameter "month of transition" \* 2,5 € \* fee parameter " number of employees " ; 0 ))

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Number of employees</i>	<i>Price per employee</i>
<i>1 - 5 employees</i>	<i>25 €</i>
<i>6 - 10 employees</i>	<i>20 €</i>
<i>11 - 20 employees</i>	<i>18 €</i>
<i>21 - 100 employees</i>	<i>15 €</i>
<i>101+ employees</i>	<i>10 €</i>

*Options for the fee parameter "tax software of your previous advisor"*

<i>Tax software of your previous advisor</i>	<i>Fee</i>
<i>Lodas</i>	<i>150 €</i>
<i>L&amp;G</i>	<i>300 €</i>
<i>External</i>	<i>500 €</i>

*Options for the fee parameter "software"*

<i>Software</i>	<i>Fee</i>
<i>DATEV</i>	<i>0 €</i>
<i>Not DATEV</i>	<i>5 €</i>

Scope of engagement:

- Takeover of your payroll accounting from your previous tax advisor, including data transfer and communication

Please note:

This fee applies if we are able to take over the data from your previous tax advisor within 2

hours.

If the data transfer proves to be more complex, we will proactively inform you and jointly decide on the next steps.

## Basic module payroll

### Calculation

*The fee is calculated based on the following formula:*

Scale value for ( fee parameter "number of employees" ) \* fee parameter "number of employees"

*The minimum fee for this module is 35 €.*

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

<i>Number of employees</i>	<i>Price per employee</i>
<i>1 - 5 employees</i>	<i>20 €</i>
<i>6 - 10 employees</i>	<i>19 €</i>
<i>11 - 20 employees</i>	<i>18 €</i>
<i>21 - 100 employees</i>	<i>16,50 €</i>
<i>101+ employees</i>	<i>15,50 €</i>

### Scope of engagement:

- maintenance of employee payroll accounts including digital payroll and salary statements
- electronic submission of wage tax filings
- electronic submission of contribution statements to health insurance providers
- year-end closing of payroll accounts
- maintenance of annual payroll journal
- transfer of provided data (unchecked)
- data transmission of payment instructions for wages and salaries (e.g., capital-forming benefits, company pension plans, health insurance, and tax office)
- creation of booking list for financial accounting
- Provision of monthly payroll reports via DATEV Unternehmen Online (employer) and DATEV Arbeitnehmer (employee)
- electronic long-term archiving in the data center
- data changes, master and transactional data
- prerequisite: use of appropriate pre-entry systems

- wage tax certificate
- social security notifications
- certificates that can be generated electronically by the system (employment certificate, secondary income certificate)
- applications for continued remuneration
- personnel cost overview
- Continued remuneration in case of illness, per sick leave
- Including ad-hoc consulting (30 minutes for up to 20 employees, 45 minutes for 20 to 50 employees, and 1 hour for 51 employees or more)

Please note:

The basis is that you provide us with the payroll transaction data (hourly wages) in the standardized digital format we specify.

Additional services are listed in the static service portfolio.

## Premium module payroll

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Scale value for ( fee parameter "number of employees" ) * fee parameter "number of employees"</p> <p><i>The minimum fee for this module is 65 €.</i></p> <p><i>To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:</i></p> <p><i>Scale table ("scale value for" function in the fee formula)</i></p> <table border="1"> <thead> <tr> <th><i>Number of employees</i></th><th><i>Price per employee</i></th></tr> </thead> <tbody> <tr> <td><i>1 - 5 employees</i></td><td><i>33 €</i></td></tr> <tr> <td><i>6 - 10 employees</i></td><td><i>31 €</i></td></tr> <tr> <td><i>11 - 20 employees</i></td><td><i>30 €</i></td></tr> <tr> <td><i>21 - 100 employees</i></td><td><i>27 €</i></td></tr> <tr> <td><i>101+ employees</i></td><td><i>25 €</i></td></tr> </tbody> </table>	<i>Number of employees</i>	<i>Price per employee</i>	<i>1 - 5 employees</i>	<i>33 €</i>	<i>6 - 10 employees</i>	<i>31 €</i>	<i>11 - 20 employees</i>	<i>30 €</i>	<i>21 - 100 employees</i>	<i>27 €</i>	<i>101+ employees</i>	<i>25 €</i>
<i>Number of employees</i>	<i>Price per employee</i>												
<i>1 - 5 employees</i>	<i>33 €</i>												
<i>6 - 10 employees</i>	<i>31 €</i>												
<i>11 - 20 employees</i>	<i>30 €</i>												
<i>21 - 100 employees</i>	<i>27 €</i>												
<i>101+ employees</i>	<i>25 €</i>												

Scope of engagement:

as in the basic module payroll:

- maintenance of employee payroll accounts including digital payroll and salary statements
- electronic submission of wage tax filings

- 
- electronic submission of contribution statements to health insurance providers
  - year-end closing of payroll accounts
  - maintenance of annual payroll journal
  - transfer of provided data (unchecked)
  - data transmission of payment instructions for wages and salaries (e.g., capital-forming benefits, company pension plans, health insurance, and tax office)
  - creation of booking list for financial accounting
  - Provision of monthly payroll reports via DATEV Unternehmen Online (employer) and DATEV Arbeitnehmer (employee)
  - electronic long-term archiving in the data center
  - data changes, master and transactional data
  - prerequisite: use of appropriate pre-entry systems
  - wage tax certificate
  - social security notifications
  - certificates that can be generated electronically by the system (employment certificate, secondary income certificate)
  - applications for continued remuneration
  - personnel cost overview
  - Continued remuneration in case of illness, per sick leave
  - Including ad-hoc consulting (30 minutes for up to 20 employees, 45 minutes for 20 to 50 employees, and 1 hour for 51 employees or more)

additional included services:

- notification to the employers' liability insurance association
- annual consultation on payroll optimization
- support during statutory audits (wage tax, social security and employers' liability insurance association)

Please note:

The basis is that you provide us with the payroll transaction data (hourly wages) in the standardized digital format we specify.

Declaration to the employers' liability insurance association

#### Calculation

*The fee is calculated based on the following formula:*

Fee depending on the scale value for (fee parameter "number of employees")

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Scale table ("scale value for" function in the fee formula)*

Number of employees	Fee
1 - 5 employees	55 €
6 - 10 employees	80 €
11 - 20 employees	120 €
21 - 50 employees	170 €
51 - 100 employees	200 €
101+ employees	250 €

#### Scope of engagement:

- We automatically and promptly prepare the annual notification to the employers' liability insurance association on your behalf

#### Vacation statistics

#### Calculation

*The fee is calculated based on the following formula:*

Fee parameter "number of employees" \* 5 €

*o The minimum fee for this module is 20 €.*

#### Scope of engagement:

- We prepare a monthly vacation statistic for each employee
- Vacation accrual
- Sickness statistics

#### Support during social security and wage tax audits

#### Calculation

based on time spent

#### Scope of engagement:

- 
- Support during social security audits
  - Support during wage tax audits

Please note:

Please note that the minimum fee for this service is 300 €.

Consultation on optimizations in the payroll and salary area (\*)

Calculation	based on time spent
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Scope of engagement:

- Consultation on payroll and salary optimizations with a scope of approximately 2 hours

## Static service portfolio for payroll

The following services are not listed in the offer, as they do not occur on a regular basis. However, they will be billed as needed as follows:

Name	Fee
Initial setup of an employee including social security registration and dispatch of the registration letter for DATEV Arbeitnehmer Online, per employee (*)	15 €
Additional dispatch of the registration letter for the employee, per letter	15 €
Necessary retroactive payroll runs, per payroll run	13 €
A1 certificate, per item (*)	20 €
A1 certificate - permanent notification, per item (*)	100 €
Initial setup of a garnishment, one-time fee	50 €
Processing of wage garnishments, per garnishment and month	5 €
Initial setup of vacation accrual, one-time fee	100 €
eAU requests, per request	5 €
Certificates that cannot be generated by the system, e.g., employment certificate for the year before last, per certificate	20 €
Statistical reports, per report	150 €
Online access to all payroll evaluations via the TLC Online Workplace, only available in connection with an access medium, per month (*)	15 €
Postal dispatch to employer, per employee per month	5 €
KUG (short-time work allowance) initial setup, one-time fee for all employees	250 €

KUG (short-time work allowance), per employee per month	14 €
Payroll archive DVD, one-time fee	87,50 €
Accounting archive DVD, one-time fee	87,50 €
Preparation of report on severely disabled employees (mandatory from 20 employees), annually	275 €
Express surcharge for processing within 48 hours	25% on top of the (base) fee
Arbeitnehmer Online access after termination, per employee and year	10 €
Smart card (without reader) for encrypted online access including setup, if not already available, per item	75 €
Myidentity stick for encrypted online access including setup, if not already available, per item	129 €
SmartLogin for encrypted online access including setup, if not already available, per item	75 €
Maintaining the digital personnel file (DATEV) - digital documents must be submitted - per employee and month	2 €
Direct communication with employees (not standard), per contact attempt	30 €
Three contact persons within the meaning of personnel administration can be designated by the client; each additional person costs per month	50 €
Provision of evaluations by email, per month	17,50 €
Provision of evaluations by post, per month	20 €

Services marked with (\*) are included in the premium module payroll.

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## Income tax

Our comprehensive range of services ensures that your income tax return is prepared in full compliance with legal requirements.

We guide you through the entire process step by step and provide in-depth advice on all aspects of income tax. We make sure that you take advantage of all possible savings and meet your obligations—so you don't pay a euro more than necessary.

Should communication with tax authorities become necessary, there's no need to worry. We will represent you competently and reliably.

Please note that the payment term is 10 days and that we charge a flat €10 fee per reminder notice. Interest charges may apply additionally. The calculated amount is considered a prepayment to be transferred. A final invoice will be issued upon completion of the service.

### Setup of your income tax mandate

Calculation	<i>The fee is calculated based on the following formula:</i>  350 €
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#### Scope of engagement:

- Entry of client master data
- Powers of attorney
- Anti-money laundering compliance
- GDPR data capture
- SEPA direct debit mandate

### Basic module income tax

Calculation	<i>The fee is calculated based on the following formula:</i>  1150 €
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#### Scope of engagement:

- Preparation of your income tax return including the main form
- Annex ST (statistical information)
- Compilation of special expenses (e.g. donations, insurance)
- Compilation of extraordinary expenses (e.g. medical costs)
- Compilation of household-related services and craftsmen costs
- Annex child
- Including response to inquiries from the tax office, up to 30 minutes per year

- 
- Including response to your questions, up to 30 minutes per year

Please note:

**Ad-hoc consulting for income tax**

This module includes an annual allowance of 60 minutes for ad-hoc consulting, 30 minutes of which are provided directly by our tax advisors. This category covers inquiries that we can answer within 30 minutes. Our responses help you address questions related to your income tax and provide an initial overview of how a problem might be solved or where its cause may lie.

Extensive consultations are not included in the module - for complex matters, we will coordinate the next steps with you. The time allowance for ad-hoc consulting is also used for follow-up inquiries from the tax office and for chasing missing documents.

Time tracking is recorded in 15-minute increments. The allowance applies annually and expires at the end of the year. Any additional time will be invoiced with the income tax preparation fee.

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## Employee: basic module (annex N)

### Calculation

*The fee is calculated based on the following formula:*

Fee parameter "number of annex N" \* 100 €

### Scope of engagement:

- Preparation of Annex N without advertising expenses, double household maintenance, foreign employment income, severance payments, home office deductions, or other extensive additional work

### Please note:

This module applies to a single annex N without advertising expenses, double household maintenance, foreign employment income, severance payments, home office deductions, or other extensive additional work. For these cases, please additionally book our corresponding supplementary modules per annex.

## Employee: workplace or home office allowance (supplement)

### Calculation

*The fee is calculated based on the following formula:*

Fee parameter "number of annexes with home office" \* 50 €

### Scope of engagement:

- We additionally include your home office in annex N

## Employee: work-related expenses (supplement)

### Calculation

*The fee is calculated based on the following formula:*

Fee parameter "number of annexes with income-related expenses" \* 100 €

### Scope of engagement:

- We additionally include the income-related expenses in annex N

### Employee: double household maintenance (supplement)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of annexes with double household maintenance" * 50 €</p>
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Scope of engagement:

- We additionally include the double household maintenance in annex N

### Employee: foreign employment income (supplement)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of annex N forms with foreign employment income" * 200 €</p>
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Scope of engagement:

- We additionally include the foreign employment income in annex N

### Employee: severance pay (supplement)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of annex N with severance pay" * 150 €</p>
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Scope of engagement:

- We additionally include the received severance entitlements in annex N

### Pensioner (annex R)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of pensions" * 90 €</p>
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Scope of engagement:

- We prepare your annex R (pensioners)

## Rental and leasing: initial setup for new properties (annex V)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of properties " * 125 €</p> <p><i>The minimum fee for this module is 190 €.</i></p>
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### Please note:

We take care of the initial setup of your new properties as the basis for your annex v.

## Rental and leasing: purchase price allocation

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of properties" * 500 €</p>
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### Scope of engagement:

- Determination of the building purchase price (as this is usually not clearly stated in the purchase agreement)
- Breakdown of the purchase prices for each individual building component
- Calculation of the basis for statutory depreciation ("AfA")

## Rental and leasing: purchase price allocation

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "single-family homes / condominiums: number" * 280 €  + fee parameter "apartment buildings: number of buildings" * 150 € +  fee parameter "apartment buildings rental units: total number (across all buildings)" * 50 € +  fee parameter "garages: number (separate rental units)" * 8 € + fee  parameter "commercial units: number" * 290 € + fee parameter  "undeveloped land: number" * 90 €</p>
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### Scope of engagement:

- We prepare your annex V without rentals to close relatives, holiday homes, owner-occupied properties, VAT returns, or other extensive additional work.

Included:

- Calculation of your taxable rental income
- Review of additional potential deductions
- Monitoring of depreciation periods
- Checklists to ensure you don't miss anything

Please note:

Please note that this fee only applies if you submit your data digitally via our platform (Meine Steuern). Please also note that this increases the base price of our service.

This module applies to a single annex v without rentals to close relatives, holiday homes, owner-occupied properties, VAT returns, or other extensive additional work.

For these cases, please additionally book our corresponding supplementary modules per annex.

### Rental and leasing: holiday home (supplement)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of holiday homes" * 250 €</p>
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Scope of engagement:

- We include the holiday home in your annex V

### Rental and leasing: VAT return (supplement)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of VAT-liable properties" * 150 €</p>
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Scope of engagement:

- We include the VAT return in your annex V

### Investment income: basic module (annex KAP)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of annexes KAP (including supplementary</p>
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	modules)" * 100 €
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Scope of engagement:

- Preparation of your annex KAP - excluding more complex cases such as photovoltaics or foreign investment income

Please note:

Please book this module as the basic module for all capital investments (once per annex KAP). It already includes the preparation of an annex for bank tax certificates or profit distributions from your own GmbH. For more complex matters, such as photovoltaics or foreign investment income, please also book the appropriate supplementary module.

Investment income: loans to close relatives (supplement)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee parameter "number of loans" * 50 €
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Scope of engagement:

- We include the loan to close relatives in your annex KAP

Investment income: foreign capital income (supplement)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee parameter "number of foreign investment income items" * 50 €
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Scope of engagement:

- We include foreign investment income in your annex KAP

Investment income: other schedules (e.g., sale of real estate)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee parameter "number of other annexes" * 150 €
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Scope of engagement:

- We include other annexes in your annex KAP, such as private disposal transactions

Investment income: other schedules (speculative financial instruments, cryptocurrencies, blockchain-based investments)

Calculation	<i>The fee is calculated based on the following formula:</i>  250 €/h
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Scope of engagement:

- We include other investments in your KAP, such as cryptocurrencies, financial derivatives, and non-fungible tokens

Income from self-employment (annex S)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee depending on input field fee parameter "number of annexes S" * 250 €
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Income from business operations (annex G)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee depending on input field fee parameter "number of annexes G" * 250 €
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Review of the tax assessment notice

Calculation	<i>The fee is calculated based on the following formula:</i>  50 €
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Scope of engagement:

- Review of your tax assessment notice

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Please note:

If we need to file an objection with the tax office, we will charge the resulting effort based on time spent.

### Alimony payments (annex U)

Calculation
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<i>The fee is calculated based on the following formula:</i>
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Fee parameter "number of alimony recipients" * 120 €
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Scope of engagement:

- We prepare your annex U (alimony payments)

Please note:

You submit your data and documents to us via the cloud application DATEV Meine Steuern.

### Alimony payments (annex U) - supplement for abroad

Calculation
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<i>The fee is calculated based on the following formula:</i>
--

Fee parameter "number of alimony recipients" * 120 €
--

Scope of engagement:

- We prepare your annex U (alimony payments) for alimony payments made abroad

Please note:

You submit your data and documents to us via the cloud application DATEV Meine Steuern.

### Double taxation cases involving foreign countries

Calculation
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based on time spent
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Scope of engagement:

- Consultation in cases involving double taxation agreements

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## Application for certificate of non-assessment

Calculation	<i>The fee is calculated based on the following formula:</i>  300 €
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### Scope of engagement:

- Application for a non-assessment certificate valid for up to 3 years

## Application for payroll tax reduction

Calculation	<i>The fee is calculated based on the following formula:</i>  500 €
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### Scope of engagement:

- Application for wage tax reduction

## Income tax (for income over 500.000 €)

Our comprehensive range of services ensures that your income tax return is prepared in full compliance with legal regulations. We guide you step by step through the entire process and provide thorough advice on all matters related to income tax. We make sure that you take advantage of all available savings opportunities and meet your obligations - so you don't pay a euro more than necessary.

However, if communication with the tax authorities becomes necessary, there is no need to worry. You will be fully and professionally represented by us.

Please note that the payment term is 10 days and that we charge a flat fee of €10 per reminder notice. Interest may also apply. The calculated amount is considered an advance payment to be transferred. A final invoice will be issued after the service has been rendered.

## Setup of your income tax mandate

Calculation	<i>The fee is calculated based on the following formula:</i>  350 €
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## Scope of engagement:

- Entry of client master data
- Powers of attorney
- Anti-Money Laundering compliance
- GDPR data collection

## Basic module income tax

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA (fee parameter "sum of positive income" ) \* 1 / 10 + variable value "hourly rate tax advisors/lawyers/auditors 1" / 60 minutes \* 30 minutes + variable value "hourly rate professional staff 1" / 60 minutes \* 30 minutes + fee parameter "DATEV Meine Steuern"

*To allow you to calculate the fee yourself, you will find below the parameters used in the fee formula:*

*Options of the fee parameter "DATEV Meine Steuern"*

<i>DATEV Meine Steuern</i>	<i>Fee</i>
Yes	0 €
No	250 €

## Scope of engagement:

- Preparation of your income tax return including the main form
- Annex child included
- Compilation of special expenses (e.g., donations, insurance)
- Compilation of extraordinary expenses (e.g., medical expenses)
- Compilation of household-related services and craftsmen costs
- Includes response to inquiries from the tax office, up to 30 minutes per year
- Includes response to your own questions, up to 30 minutes per year

### Please note:

#### **Ad-hoc consulting for income tax**

This module includes an annual allowance of 60 minutes for ad-hoc consulting, including 30 minutes directly with our tax advisors. This category covers inquiries that we can answer within 30 minutes. With our guidance, we support you in addressing questions related to your income tax and provide an initial assessment of how a problem might be solved or where its cause may lie. Comprehensive consultations are not included in this module - in the case of more complex

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matters, we will coordinate the next steps with you. The time allowance for ad-hoc consulting is also used for responding to inquiries from the tax office and for following up on missing documents. Time is tracked in 15-minute increments. Time is tracked in 15-minute increments. Any additional time will be billed with the income tax service invoice.

### Employee (annex N)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of annex N (employee)

#### Please note:

This module applies to a standard annex n without extensive additional work.

### Employee - spouse (annex N)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of annex N (employee) for the spouse

#### Please note:

This module applies to a standard annex N without extensive additional work.

### Pensioner (annex R)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of annex R (pensioner)

Please note:

This module applies to a standard annex R without extensive additional work.

### Rentner - Ehegatte (Anlage R)

Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of annex R (pensioner) for the spouse

Please note:

This module applies to a standard annex R without extensive additional work.

### Rental and leasing: initial setup for new properties (annex V)

Calculation

*The fee is calculated based on the following formula:*

Fee parameter "number of properties" \* 125 €

o *The minimum fee for this module is 190 €.*

Scope of engagement:

- We take care of the initial setup of your new properties as the basis for your annex V

### Rental and leasing: purchase price allocation

Calculation

*The fee is calculated based on the following formula:*

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	Fee parameter "number of properties" * 500 €
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Scope of engagement:

- Determination of the building purchase price (as this is usually not clearly stated in the purchase agreement)
- Breakdown of the purchase prices for each individual building component
- Calculation of the basis for statutory depreciation ("AfA")

## Rental and leasing (annex V) - property 1

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of your annex V (rental and leasing)

Please note:

This module applies to a standard annex V without extensive additional work.

## Rental and leasing (annex V) - property 2

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of your annex V (rental and leasing) for the spouse

Please note:

This module applies to a standard annex V without extensive additional work.

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## Rental and leasing (annex V) - property 3

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of your annex V (rental and leasing) for the spouse

### Please note:

This module applies to a standard annex V without extensive additional work.

## Rental and leasing (annex V) - property 4

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of your annex V (rental and leasing) for the spouse Please note:

This module applies to a standard annex V without extensive additional work.

## Rental and leasing (annex V) - property 5

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of your annex V (rental and leasing) for the s

### Please note:

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This module applies to a standard annex V without extensive additional work.

## Rental and leasing (annex V) - property 6

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of your annex V (rental and leasing) for the s

### Please note:

This module applies to a standard annex V without extensive additional work.

## Investment income (annex KAP)

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) \* 6.5 / 20

Scope of engagement:

- Preparation of your annex KAP (investment income)

### Please note:

This module applies to a standard annex KAP without extensive additional work.

## Investment income - spouse (annex KAP)

### Calculation

*The fee is calculated based on the following formula:*

StBVV\_TableA ( fee parameter "sum of income or sum of

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	income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20
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Scope of engagement:

- Preparation of your annex KAP (investment income) for the spouse

Please note:

This module applies to a standard annex KAP without extensive additional workIncome from self-employment (annex S)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableB ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 17500) * 3.5 / 20</p>
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Scope of engagement:

- Preparation of annex S

Income from business operations (annex G)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableB ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 17500) * 3.5 / 20</p>
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Scope of engagement:

- Preparation of annex G

Other income (annex SO)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>StBVV_TableA ( fee parameter "sum of income or sum of income-related expenses (whichever is higher)" ; 8000) * 6.5 / 20</p>
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Scope of engagement:

- Preparation of annex SO

## Alimony payments (annex U)

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of alimony recipients" * 100 €</p>
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Scope of engagement:

- We prepare your annex U (alimony payments)

## Alimony payments (annex U) - supplement for abroad

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>Fee parameter "number of alimony recipients" * 120 €</p>
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Scope of engagement:

- We prepare your annex U (alimony payments) for alimony payments made abroad

## Review of the tax assessment notice

Calculation	<p><i>The fee is calculated based on the following formula:</i></p> <p>50 €</p>
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Scope of engagement:

- Review of your tax assessment notice

### Please note:

If we need to file an objection with the tax office, we will charge the resulting effort based on time spent.

## Double taxation cases involving foreign countries

Calculation	based on time spent
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Scope of engagement:

- Consultation in cases involving double taxation agreements

### Application for certificate of non-assessment

Calculation	<i>The fee is calculated based on the following formula:</i>  300 €
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Scope of engagement:

- Application for a non-assessment certificate valid for up to 3 years

### Application for payroll tax reduction

Calculation	<i>The fee is calculated based on the following formula:</i>  500 €
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Scope of engagement:

- Application for wage tax reduction

### Consulting - onboarding & offboarding

### Termination of mandate

Calculation	<i>The fee is calculated based on the following formula:</i>  1250 €
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Scope of engagement:

- We prepare the termination of the mandate to ensure a smooth and proper conclusion

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## Consulting services

### General consulting on individual topics

Calculation	based on time spent
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Scope of engagement:

- Consultation on the individual topic of your choice

Please note:

Please note that due to the individual nature of the services, we cannot estimate the time required in advance. We bill based on our standard hourly rates in 15-minute increments.

### General consulting on individual topics (estimated time effort)

Calculation	<i>The fee is calculated based on the following formula:</i>  Fee parameter "estimated time budget tax advisor" * Variable value "hourly rate tax advisor/lawyer/auditor 1"
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Scope of engagement:

- Consultation on the individual topic of your choice

Please note:

Please note that the time allowance stated here is an estimate. Due to the individual nature of all consulting matters, the actual time required may vary significantly. We charge based on our standard hourly rates in 15-minute increments.

### Optimization of your tax prepayments

Calculation	<i>The fee is calculated based on the following formula:</i>  45 €
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#### Scope of engagement:

We monitor your tax prepayments with regard to potential or necessary adjustments and proactively inform you.

We provide strategic advice on planning your tax prepayments (amount and timing), including the preparation of one adjustment request per year

#### Please note:

Please note that we require up-to-date accounting data (FiBu) for our projections. The earlier you submit your data, the better we can act on your behalf.

#### Tax registration

Calculation
<i>The fee is calculated based on the following formula:</i>
350 €

#### Scope of engagement:

- Completion of the tax registration form
- Communication with the tax office
- Application for a tax number

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## Hourly rates

The hourly rates in EUR are as follows:

Executive board	280
Manager	220
Tax advisors / Lawyers / Auditors	190
Manager Accounting/Payroll	170
Qualified professional staff member	140
Professional staff members	100

The following special consulting services are billed at the following hourly rates:

Transaction consulting; transfer pricing; international tax law; litigation; tax criminal proceedings; restructuring and reorganization; corporate transformations; request for binding rulings; consultation in a foreign language; services provided at the client's request on weekends or public holidays.

Executive board	300
Manager	250
Tax advisors / Lawyers / Auditors	220
Manager Accounting/Payroll special consulting	200
Qualified professional staff member	160
Professional staff members	120

All fees and prices in this service catalog are net amounts and are subject to the statutory VAT of 19%.