

DETERMINATION OF TAXABLE PROFIT

SECTION 4(3) OF THE ESTG – GERMAN INCOME TAX ACT

01.01.2022 - 31.12.2022

Quality in Health Prevention e. V.

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**I. Determination of taxable profit section 4(3) of the EStG – German Income Tax Act
01.01.2022 bis 31.12.2022**

	EUR	Financial Year EUR	Prior Year EUR
A. Operating income			
1. Income	11,887.94		27,378.45
2. VAT	<u>2,047.22</u>		<u>5,201.88</u>
		13,935.16	32,580.33
TOTAL OPERATING INCOME		13,935.16	32,580.33
B. Operating expenses			
1. Material expenses			
a) Purchased services		1,521.81	17,873.14
2. Taxes, insurance and contributions		0.00	240.50
3. Advertising and travel expenses		2,887.89	4,221.21
4. Miscellaneous costs		1,784.97	1,737.59
5. Input tax		796.59	3,649.51
6. Input tax from intra-Community acquisitions and Input tax pursuant to sections 13a and 13b of the UStG and Input tax from triangular transactions		135.66	135.66
7. VAT from intra-Community acquisitions and VAT pursuant to sections 13a and 13b of the UStG and VAT from triangular transactions		135.66-	135.66-
8. VAT payment		1,843.60	777.95
Total costs		8,834.86	28,499.90
TOTAL OPERATING EXPENSES		8,834.86	28,499.90
C. OPERATING PROFIT		5,100.30	4,080.43
D. TAX CORRECTIONS			
Additions			
1. Non-deductible operating expenses			
a) Entertainment costs		112.17	481.62
Total additions		112.17	481.62
E. TAX PROFIT pursuant to section 3 (4) of the EStG		5,212.47	4,562.05

Wiesbaden, at 15th November 2023

**II. List of accounts for the determination of taxable profit section 4(3) of the EStG 01.01.2022
- 31.12.2022**

Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Income			
8338	Tax-exempt sales 3rd country	1,113.12		0.00
8400	Revenue, 19% VAT	<u>10,774.82</u>		<u>27,378.45</u>
			11,887.94	27,378.45
	VAT			
1776	VAT, 19%		2,047.22	5,201.88
	Purchased services			
3100	Purchased services	0.00		2,350.00
3101	Congress Costs	<u>1,521.81</u>		<u>15,523.14</u>
			1,521.81	17,873.14
	Taxes, insurance and contributions			
4360	Insurance premiums	0.00		238.00
4396	Late filing penalties/ admin. fines	<u>0.00</u>		<u>2.50</u>
			0.00	240.50
	Advertising and travel expenses			
4600	Advertising expenses	2,514.00		2,615.81
4650	Entertainment expenses	261.72		1,123.78
4654	Non-deductible entertainm. expenses	<u>112.17</u>		<u>481.62</u>
			2,887.89	4,221.21
	Miscellaneous costs			
4955	Bookkeeping expenses	455.00		388.93
4957	Period-end closing and audit costs	1,080.00		988.00
4964	Expensions for licences, concessions	110.92		224.91
4970	Incidental monetary transaction costs	<u>139.05</u>		<u>135.75</u>
			1,784.97	1,737.59
	Input tax			
1570	Deductible input tax	7.25		25.14
1571	Deductible input tax, 7%	23.72		281.47
1575	Deductible input tax, 16%	0.00		42.37
1576	Deductible input tax, 19%	740.48		3,325.67
1580	Contra acc for input tax, sec 4(3) EStG	0.00		25.14-
1581	Rvrsl input tax previous y, s.4(3) EStG	<u>25.14</u>		<u>0.00</u>
			796.59	3,649.51
	Input tax from intra-Community acquisitions and Input tax pursuant to sections 13a and 13b of the UStG and Input tax from triangular transactions			
1577	Deductbl inpt tax sec 13b UStG 19%		135.66	135.66
	VAT from intra-Community acquisitions and VAT pursuant to sections 13a and 13b of the UStG and VAT from triangular			
1787	VAT under section 13b UStG, 19%		135.66-	135.66-
Carried forward			<u>6,943.90</u>	<u>4,858.38</u>

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Account	Description	EUR	Financial Year EUR	Prior Year EUR
Brought forward			6,943.90	4,858.38
	VAT payment			
1780	VAT prepayments	1,503.19		1,186.76
1789	VAT, current year	9.45-		0.00
1790	VAT, previous year	<u>349.86</u>		<u>408.81-</u>
			1,843.60	<u>777.95</u>
	OPERATING PROFIT		5,100.30	4,080.43
	Entertainment costs			
4654	Non-deductible entertainm. expenses		112.17	481.62
	TAX PROFIT pursuant to section 3 (4) of the EStG		5,212.47	4,562.05

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Account	Description	EUR	Financial Year EUR	Prior Year EUR
	Other accounts			
1200	Bank	17,684.17		12,583.87
9000	Balances brought fwd, G/L accounts	<u>12,583.87-</u>		<u>8,503.44-</u>
			5,100.30	4,080.43
			<u>5,100.30</u>	<u>4,080.43</u>

III. CERTIFICATE

In accordance with the terms of our engagement, we have prepared the determination of taxable profit


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for the financial year from 01. January 2022 to 31. December 2022 in accordance with the provisions of German tax law. The basis for the preparation of these documents were the records and documents presented, and the information provided, which we have not audited in accordance with the terms of our engagement.

We performed our engagement in accordance with the Verlautbarung der Bundessteuerberaterkammer zu den Grundsätzen für die Erstellung von Jahresabschlüssen (Pronouncement by the German Federal Chamber of Tax Advisers on the Principles for the Preparation of Annual Financial Statements).

Wiesbaden, at 15th November 2023

CURATIO Steuerberatungsgesellschaft mbH



D. Grube, StB.