

99102064058000

Elektronische Anfragen zugelassener Nutzer zur Ermittlung von IdNr oder Kirchensteuerabzugsmerkmal (KiStAM) Durchführung

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/102548944/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102064058000
Leistungsbezeichnung I	Elektronische Anfragen zugelassener Nutzer zur Ermittlung von IdNr oder Kirchensteuerabzugsmerkmal (KiStAM) Durchführung
Leistungsbezeichnung II	Request tax identification number (IdNr) or church tax deduction feature (KiStAM)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

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Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Durchführung (58)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.03.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF) on behalf of the Point of Single Contact of the Federal States (EAP)
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_51a.html
Teaser	If your company is obliged to deduct church tax, you can submit a request for the church tax deduction feature for your company.
Volltext	In order to withhold church tax on capital gains tax, those obliged to withhold church tax, for example banks, must ask the Federal Central Tax Office (BZSt) whether their customers are liable for church tax. You will need the tax identification number (IdNr) of the taxpayer to make the inquiry. If you do not have the tax identification number, you can request it at the same time. You submit your request via the BZSt online portal (BOP). To be able to submit the request via the BOP, you must first register your company there. The registration process can take up to 3 weeks.
Erforderliche Unterlagen	• Inquiry data record of the creditor of the chapter income
Voraussetzungen	Inquiries can be made: • Church tax deductors

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Further requirements:

- You must register your company on the BZSt online portal (BOP).
- You must submit an application for your company to be admitted to the procedure for the electronic transmission of data in accordance with Section 51a (2c) of the German Income Tax Act (EStG) (church tax on flat-rate withholding tax).
- You can only submit a request for the tax identification number (IdNr) of a natural person if
 - their IdNr is unknown and
 - your company potentially has to withhold capital gains tax for this person.

Kosten

There are no costs.

Verfahrensablauf

You must submit the request to determine the church tax deduction feature (KiStAM) via the BZSt online portal (BOP).

- You first need a certificate for the BOP.
 - To do this, go to the website of the Federal Central Tax Office (BZSt) and apply for registration online.
 - Complete the application online and print it out.
 - Sign the application and send it to the BZSt by post.
 - The BZSt will then send you instructions by post on how to activate your BOP account.
 - Follow the instructions and activate your BOP account on the BOP.
 - Note: If you already have an ELSTER certificate, you can also use this to log in to the BOP.
- You must then submit an application via the BOP for admission to the procedure for the electronic transmission of data in accordance with Section 51a (2c) of the Income Tax Act (EStG) (church tax on flat-rate withholding tax). Complete the application online.
- If your application is approved, you will receive your registration number by post from the BZSt. You will need this for the KiStAM request.
- You can now submit KiStAM requests via the BOP. If

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	you do not know the tax identification number (IdNr) of the person to be queried, select the combined query "IdNr. search and KiStAM query". • Complete the request online in the BOP and send it electronically via the BOP. • You will then receive a response to your request via your mailbox in your BOP account.
Bearbeitungsdauer	• for the activation of the BOP account: 1 to 3 weeks • for admission to the church tax on withholding tax procedure: 1 to 2 weeks • for the response to the KiStAM request: 1 to max. 3 days
Frist	Regular queries relevant for the following year (Section 51a (2c) sentence 1 no. 3 and sentence 1 EstG) must be made in the period from September 1 to October 31. Other queries, such as queries for specific reasons, for example when a business relationship is established, can be made at any time.
weiterführende Informationen	https://www.bzst.de/SharedDocs/Downloads/DE/KiStA/Anleitung_Registrierung_Zulassung.pdf https://www.bzst.de/SharedDocs/Downloads/DE/KiStA/Anleitung_Regelabfrage_KISTA.pdf https://www.bzst.de/SharedDocs/Downloads/DE/KiStA/KISTA_KommHandB_Teil_1.pdf https://www.bzst.de/SharedDocs/Downloads/DE/KiStA/KISTAV_Checkliste.pdf https://www.bzst.de/DE/Unternehmen/Kapitalertraege/KirchensteuerAbgeltungsteuer/kirchensteuerabgeltungsteuer_node.html https://www.bzst.de/SiteGlobals/Kontaktformulare/DE/Kapitalertraege/Kista/kontakt_node.html
Hinweise	
Rechtsbehelf	• Objection against non-admission to the proceedings • Fiscal court action
Kurztext	• Electronic requests from authorized users to determine IdNr or church tax deduction feature (KiStAM) Implementation • Request tax identification number or church tax deduction feature in order to pay church tax on capital gains tax • Requests can be made: Organizations obliged to

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deduct church tax

- Organizations with the obligation to withhold capital gains tax for their customers must pay church tax on the capital gains tax
- in order to determine a church tax liability, organizations obliged to withhold tax ask the Federal Central Tax Office for the religious affiliation of all customers, shareholders or members
- for the request, the withholding agents need the tax identification number (IdNr) of the taxpayer
- the tax identification number (IdNr) can be requested at the same time as the church tax deduction feature
- Information from: Tax Information Center (SIC) of the Federal Central Tax Office (BZSt)
- Request via: Request must be made via the online portal of the Federal Central Tax Office (BZSt-Online-Portal, BOP)
- Responsible: Federal Central Tax Office (BZSt)

Ansprechpunkt
Zuständige Stelle
Formulare

- Forms available: Yes
- Written form required: Yes
- Informal application possible: No
- Personal appearance necessary: No
- Online services available: Yes

Ursprungsportal

Elektronische Anfragen zugelassener Nutzer zur Ermittlung von IdNr oder Kirchensteuerabzugsmerkmal (KiStAM) Durchführung, Elektronische Anfragen zugelassener Nutzer zur Ermittlung von IdNr oder Kirchensteuerabzugsmerkmal (KiStAM) Durchführung