

99102008002000

Income tax

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/8959080/L100001>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99102008002000 |
| Leistungsbezeichnung I | Income tax |
| Leistungsbezeichnung II | |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Hessen |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |
| Leistungsgruppierung | Steuern (102) |
| Verrichtungskennung | Festsetzung (002) |
| SDG-Informationsbereich | Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Besteuerung in einem anderen Mitgliedstaat |
| Lagen Portalverbund | Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100) |
| Einheitlicher | |

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|----------------------------|--|
| Ansprechpartner | Nein |
| Fachlich freigegeben am | 09.07.2021 |
| Fachlich freigegeben durch | Hessian Ministry of Finance |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/estg/index.html https://www.gesetze-im-internet.de/estg/index.html |
| Teaser | Here you can find information about income tax. |
| Volltext | <p>Income tax is a tax levied on the income of natural persons. The basis of assessment is taxable income. Income tax is one of the most important sources of revenue for the state. The income tax payable is obtained by applying the tax scale to taxable income. Your personal ability as a taxpayer is taken into account by numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary charges, variable tax rate). Lifestyle expenses (usually e.g. expenses for food, clothing, housing) may not be deducted as operating expenses or business expenses. This also applies to expenses which entail the economic or social position of the taxable person, even if they promote his profession or activity.</p> <p>Income from</p> <ul style="list-style-type: none"> • agriculture and forestry, • commercial enterprise, • self-employment, • employment, • Capital assets • renting and leasing as well as • other income referred to in § 22 of the Income Tax Act (Einkommensteuergesetz - EStG) (e.g. income from a pension from the statutory pension insurance or income from private sales transactions). <p>The general deadline for submitting income tax returns generally runs until 31 July of the following year. In the case of farmers and foresters whose marketing year differs from the calendar year, the time limit for submission shall expire no later than seven months</p> |

Modul**Sachverhalt**

after the end of that marketing year. If you receive tax advice from a member of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. If an income tax return is not submitted or is submitted late, it must be expected that a late payment surcharge and, if necessary, periodic penalty payments will be imposed.

The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021).

For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different marketing year until 31 October 2022).

These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request").

Persons who earn income from agriculture and forestry, business or self-employment are generally obliged to submit the data of the income tax return and the annual profit calculations (income surplus statement or the so-called e-balance sheet) electronically to the tax office. With the exception of the transmission of the so-called e-balance, the service

Modul
Sachverhalt

portal "My ELSTER" offered by the tax authorities (prior registration required) is available to you free of charge

If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025).

<https://www.elster.de/>

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Erforderliche Unterlagen
Voraussetzungen
Kosten
Verfahrensablauf
Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise

Further information on income tax can be found on the website of the Federal Ministry of Finance in the brochure "Taxes from A – Z".

https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/2018-03-26-steuern-von-a-z.html

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Rechtsbehelf
Kurztext

Income tax is a tax levied on the income of natural persons. The basis of assessment is taxable income. Income tax is one of the most important sources of revenue for the state. The income tax payable is obtained by applying the tax scale to taxable income. Your personal ability as a taxpayer is taken into account by numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses,

Modul

Sachverhalt

extraordinary charges, variable tax rate). Lifestyle expenses (usually e.g. expenses for food, clothing, housing) may not be deducted as operating expenses or business expenses. This also applies to expenses which entail the economic or social position of the taxable person, even if they promote his profession or activity.

Ansprechpunkt

If you have general questions about taxes, please contact the service hotline of the state of Hesse on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to respond to specific individual cases. If you have any questions about your personal tax return (e.g. queries about the tax assessment), please contact the tax office responsible for you.

You can find out who is responsible for you below.
<https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche>
<https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche>

Zuständige Stelle

Formulare

The forms required for the preparation of the income tax return are available online in the form offer of the Hessian Ministry of Finance.
<https://verwaltungsportal.hessen.de/themen/information/steuervordrucke>
<https://verwaltungsportal.hessen.de/themen/information/steuervordrucke>

Ursprungsportal

Income tax, Einkommensteuer