

99102014002000, 99102014002000

Corporation tax

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/8966164/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Corporation tax
Leistungsbezeichnung II	
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.06.2021

Modul	Sachverhalt
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/kstg_1977/index.html https://www.gesetze-im-internet.de/kstg_1977/index.html
Teaser	Corporations are subject to corporation tax on their taxable income.
Volltext	<p>Corporate income tax is a special type of income tax for legal persons, other associations of persons and assets that have their management or registered office in Germany. Persons subject to corporation tax include, in particular, limited liability companies, public limited companies, foundations and institutions with legal capacity, as well as associations with legal and non-legal capacity. As for income tax, the basis of assessment is the income received by the corporation within the calendar year. Corporate income tax is a community tax that is paid equally to the Federal Government and the Länder. Corporate income tax returns must always be submitted to the competent tax office in electronic form. With the exception of the transmission of the so-called e-balance, the service portal "My ELSTER" offered by the tax authorities (prior registration required) is available to you free of charge.</p> <p>The tax office assesses the corporation tax on the basis of income and communicates it to the corporation concerned. The corporate tax rate is currently 15 per cent.</p> <p>In principle, corporation tax arises at the end of the assessment period. The assessment period is generally the calendar year.</p> <p>Whether you, as managing director or board member of a corporation, are obliged to submit a corporation tax return results from the provisions of the Corporate Income Tax Act (KStG). In case of doubt, please consult a tax advisor.</p> <p>Further information on corporate income tax can also be found below.</p>

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https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungsteuer/koerperschaft_umwandlungsteuer.html
https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungsteuer/koerperschaft_umwandlungsteuer.html

Erforderliche Unterlagen

- Corporate income tax return (transmitted electronically) Declarations made on paper shall be treated as not made, except in cases of particular hardship.
- If applicable, registration "My ELSTER" Registration is required for the submission of the corporate income tax return via the service portal of the tax administration "Mein ELSTER".
- Profit determination documents (balance sheet, profit and loss account, if applicable attachments for determining profits)

You can also find out which documents are required in detail in the information in the respective tax return form.

Voraussetzungen

The corporations, associations of persons and assets listed in Paragraph 1 of the KStG are subject to unlimited corporation tax if they have their management or registered office in Germany. These are, for example:

- corporations (inter alia: joint-stock companies, limited liability companies, entrepreneurial companies),
- Cooperatives
- Clubs
- Foundations.

In addition, foreign companies may be subject to corporation tax with their domestic income.

If a corporation is subject to corporation tax, a corporation tax return must be submitted. In principle, this must be done electronically.

With the corporation tax return, a profit determination – also electronically – must always be submitted.

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If necessary, further declarations (e.g. sales or trade tax returns) must be submitted. In case of doubt, please consult a tax advisor.

Kosten
Verfahrensablauf

After the corporation tax return has been submitted to the responsible tax office, it is checked by the tax office.

After the audit, the tax office will issue a corporation tax assessment. This is used to determine corporation tax.

Bearbeitungsdauer

How long it takes to process a corporate income tax return or to assess corporation tax always depends on the circumstances of the individual case.

Frist

In principle, the corporation tax return must be submitted by:

- 31 July of the calendar year following the tax period if you are not advised on tax matters
- 28 or 29 February of the second calendar year following the tax period if you are advised on tax matters

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

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	submitted at an earlier date on the basis of a separate order ("preliminary request").
weiterführende Informationen	
Hinweise	<p>Further information on "corporation tax" can be found on the website of the Federal Ministry of Finance in the brochure "Taxes from A – Z".</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/2018-03-26-steuern-von-a-z.html</p> <p>https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/2018-03-26-steuern-von-a-z.html</p>
Rechtsbehelf	An appeal against the corporation tax assessment is admissible.
Kurztext	<ul style="list-style-type: none"> • Corporate income tax assessment • File a corporate income tax return • Electronic transmission • The basis of assessment is taxable income • Pay corporate income tax • responsible: tax office
Ansprechpunkt	<p>The tax office in whose district the management of the corporation is located is responsible for the taxation of corporations. If the place of management cannot be determined or if it is located abroad, the tax office in whose district the corporation has its registered office is responsible. You can find out the responsible tax office below.</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p> <p>https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	<p>In principle, the corporate income tax return must be submitted electronically in an authenticated manner. Further information on electronic submission can be found on the "ELSTER" website.</p> <p>https://finanzen.hessen.de/steuern/elektronische-steuererklaerung</p>

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	https://finanzen.hessen.de/steuern/elektronische-steuererklaerung
Ursprungsportal	Körperschaftsteuer, Corporation tax