

99102008002000, 99102008002000

Income tax assessment

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/121386487/L100002>

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

Modul	Sachverhalt
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	Income tax is a tax levied on the income of natural persons.
Volltext	Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income. Income tax is one of the state's most important sources of revenue. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	
Voraussetzungen	Income tax is levied on income from • Agriculture and forestry, • business operations, • self-employed work, • employment, • capital assets • letting and leasing and • other income such as income from a pension from statutory pension insurance or income from private sales transactions.
Kosten	None.
Verfahrensablauf	The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses, variable tax rate) take into account your personal capacity as a taxpayer. Expenses for living expenses (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses.
Bearbeitungsdauer	
Frist	
weiterführende	

Modul	Sachverhalt
Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	The income tax return must always be submitted electronically if you earn income as a farmer, forester, trader or freelancer. In other cases, voluntary electronic submission is possible. The tax software required for this is available from many commercial providers. However, the income tax return can also be prepared and submitted free of charge via the online portal of the tax authorities. Otherwise, you can obtain the forms required to prepare your income tax return from all tax offices and many towns and municipalities (e.g. citizens' offices).
Ursprungsportal	Einkommensteuer Festsetzung, Income tax assessment