

99102014002000, 99102014002000

Corporate income tax assessment

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/121387254/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Corporate income tax assessment
Leistungsbezeichnung II	Submitting a corporation tax return
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	19.12.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_155.html https://www.gesetze-im-internet.de/ao_1977/_157.html https://www.gesetze-im-internet.de/ao_1977/_224.html https://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/kstg_1977/_1.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/estg/_25.html https://www.gesetze-im-internet.de/estg/_36.html
Teaser	Corporations must pay corporation tax on their taxable income, non-profit organizations receive their tax exemption.
Volltext	<p>The tax authorities levy corporation tax on the income of legal entities or corporations, such as</p> <ul style="list-style-type: none"> • stock corporations (AG) • limited liability companies (GmbH) • cooperatives or • foundations. <p>Corporation tax is generally incurred at the end of a calendar year. The basis for the assessment is their corporation tax return. You must submit this and the annual profit determination electronically to the tax authorities. The free service portal "My ELSTER" is available for this purpose.</p> <p>The amount of corporation tax is 15 percent of the taxable income for a calendar year. In addition, there is a 5.5 percent solidarity surcharge. The revenue from corporation tax is shared between the federal government and the federal states. The solidarity surcharge is due to the federal government.</p>

Modul
Sachverhalt

Your tax advisor can tell you whether you, as the managing director or board member of a corporation, are obliged to submit a corporation tax return or whether exceptions apply.

This person can also inform you of the expected tax burden. As a non-profit association, for example, you only have to pay corporation tax on income from business operations if the income exceeds EUR 45,000.

Erforderliche Unterlagen

- electronically transmitted corporate income tax return with required attachments
- Documents for the determination of profits such as
- balance sheet
- Profit and loss account
- If applicable, further declarations such as a turnover or trade tax return

Voraussetzungen

- Corporations, associations of persons and asset pools are subject to unlimited corporation tax if their management or registered office is in Germany. These are, for example corporations public limited companies Companies with limited liability entrepreneurial companies cooperatives associations foundations Unincorporated associations, institutions, foundations and other special-purpose assets under private law and businesses of a commercial nature of legal entities under public law, such as commercial enterprises of municipalities
- All income is taxable
- Management is the place where the relevant business decisions are made
- the registered office of the company is determined by the shareholders in the articles of association
- foreign companies only have to pay corporation tax on their domestic income

Kosten

There are no costs.

Verfahrensablauf

You must submit your corporation tax return and the associated documents and attachments electronically to the relevant tax office:

- Visit "My ELSTER - your online tax office" on the

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	<p>Internet.</p> <ul style="list-style-type: none"> • Log in with your access data and your personal security procedure. • Select the menu item "Corporation tax" and let the program guide you through the process. • Once you have entered all the data, you can submit your corporation tax return electronically to the relevant tax office via "My ELSTER". • Once your corporation tax return has been checked, you will receive a notification of the amount of corporation tax assessed and a request for payment (bank transfer or SEPA direct debit) or information on a credit payment.
Bearbeitungsdauer	
Frist	<p>If you do not receive tax advice when preparing your corporation tax return: In principle, the corporation tax return must be submitted by July 31 of the calendar year following the tax period. If a tax consultancy prepares the corporation tax return: Submission of the corporation tax return generally by the last day of February of the second calendar year following the tax period.</p>
weiterführende Informationen	
Hinweise	<p>This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/.</p>
Rechtsbehelf	<p>Objection</p>
Kurztext	<ul style="list-style-type: none"> • Determination of corporation tax • The basis of assessment is the taxable income of legal entities or corporations, such as stock corporations (AG), limited liability companies (GmbH), cooperatives or foundations • Corporation tax arises at the end of a calendar year • Basis for assessment is the submitted corporation tax return • Corporation tax return must be submitted electronically, for example via the tax authorities' free ELSTER portal • Amount of corporation tax: 15 percent on the taxable income of a calendar year plus 5.5 percent solidarity

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	<p>surcharge</p> <ul style="list-style-type: none"> • Responsible: locally competent tax office
Ansprechpunkt	<p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	<p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Formulare	
Ursprungsportal	Körperschaftsteuer Festsetzung, Corporate income tax assessment