

99102046013000, 99102046013000

electronic submission of tax returns and receipt of tax forms

Heruntergeladen am 30.06.2025

<https://fimpportal.de/xzuft-services/121389522/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102046013000, 99102046013000
Leistungsbezeichnung I	electronic submission of tax returns and receipt of tax forms
Leistungsbezeichnung II	electronic submission of tax returns and receipt of tax forms
Typisierung	6 - Allgemeine Hinweise, nicht spezifische für eine Leistung
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Informationserteilung (013)
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.08.2017
Fachlich freigegeben durch	Federal Ministry of Finance, Department IV C 4
Handlungsgrundlage	<p>Sections 80, 80a, 149 German Fiscal Code (AO)</p> <p>Sections 25, 46 Income Tax Act (EStG)</p> <p>Sections 14, 27, 28, 31, 38 Corporation Tax Act (KStG)</p> <p>§ 14 a Trade Tax Act (GewStG)</p> <p>§ 18 Value Added Tax Act (UStG)</p> <p>§ 56 Income Tax Implementing Regulation (EStDV)</p>
Teaser	
Volltext	<p>The tax administration's service portal at www.elster.de has been set up for the electronic submission of tax returns. It primarily offers citizens as well as companies, associations and organisations the option of submitting their tax returns electronically, but also information on many tax forms. The electronic and, in some cases, already paperless version of the tax return is provided free of charge by the tax authorities. With "ELSTER: Your online tax office" you can deal with many tax matters directly and easily on your PC, smartphone or tablet. In addition to instructions on how to fill out the forms, this includes functions for the paperless transmission of the tax return to the tax office, for calculating the tax due on the declared income and for comparing notices.</p> <p>At www.elster.de you will also find information on, for example, the income tax return, the trade tax and corporation tax return and also the advance VAT return, the recapitulative statement, the wage tax return, the wage tax certificate and the capital gains tax return. The tax forms can be found on the website of the Forms Management System (FMS) of the Federal Finance Administration: www.formulare-bfinv.de.</p>

Modul
Sachverhalt

Paper forms are also available at every tax office.

However, for tax returns that by law may only be filed electronically - such as the trade tax return - there are no longer any forms in the form management system.

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

Answers to frequently asked questions can be found at www.elster.de for various tax areas and applications.

Where can I find paper tax forms?

If you only need individual forms or do not want to use the advantages of electronic transmission with ELSTER, you can find tax forms in the Forms Management System (FMS) at www.formulare-bfinv.de. However, there are no longer any forms in the Form Management System for tax returns which, by law, may only be submitted electronically - such as the trade tax return. However, paper forms are also available at every tax office. Further answers to frequently asked questions about tax forms can be found under "FAQ" on the website: www.formulare-bfinv.de.

Where can I get forms for my tax return?

If you wish to submit your tax return on paper, you can obtain the forms provided for this purpose on the Internet at www.formulare-bfinv.de. However, paper forms are also available at every tax office.

However, for tax returns which by law may only be submitted electronically - such as the trade tax return - there are no longer any forms in the form

Modul

Sachverhalt

management system.

If you would like to or have to submit your tax return online, you can find all the relevant information at www.elster.de.

What advantages does the electronic income tax return (ELSTER) offer?

Commercial tax return programs or the free service portal "ELSTER: Your Online Tax Office" of the tax authorities can be used for electronic tax returns. The electronic submission offers active completion aids as well as functions for calculating taxes and comparing notices. At www.elster.de you will find all further information on submitting a tax return electronically.

How does the service portal "ELSTER: Your Online Tax Office" work?

The tax portal "ELSTER: Your Online Tax Office" offers you the option of submitting your tax return electronically. This electronic and, in part, already paperless version of the tax return is made available to you free of charge by the tax authorities. The tax portal "ELSTER: Your Online Tax Office" is an Internet portal solution on which online services of the tax administration are bundled. With "ELSTER: Your Online Tax Office", many tax matters can be dealt with directly and easily on a PC, smartphone or tablet. In addition to instructions on how to fill out the forms, this includes functions for the paperless transmission of the tax return to the tax office, for calculating the tax due on the declared income, and for comparing notices. At www.elster.de you will also find further information, e.g. on income tax returns, trade tax and corporation tax returns and also on advance VAT returns, recapitulative statements, wage tax returns, wage tax certificates and capital gains tax returns.

Hinweise

Rechtsbehelf

Kurztext

Tax returns can be submitted electronically on the

Modul	Sachverhalt
	<p>website www.elster.de. Citizens as well as companies, associations and organisations can also obtain information on tax returns and tax forms there. For the submission of tax returns on paper, the forms provided for this purpose can be accessed on the Internet at www.formulare-bfinv.de.</p>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>To submit your tax return electronically, please use the tax administration's service portal at www.elster.de.</p> <p>Tax forms can be found on the website of the Form Management System (FMS) of the Federal Tax Administration: www.formulare-bfinv.de. However, for tax returns that by law may only be filed electronically - such as the trade tax return - there are no longer any forms stored in the Form Management System.</p> <p>https://www.elster.de/eportal/start https://www.formulare-bfinv.de/</p>
Ursprungsportal	<p>elektronische Übermittlung der Steuererklärung und Bezug von Steuervordrucken, electronic submission of tax returns and receipt of tax forms</p>