

99102046013000, 99102046013000

# Electronic transmission of tax returns and receipt of tax forms

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/215208/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102046013000, 99102046013000
Leistungsbezeichnung I	Electronic transmission of tax returns and receipt of tax forms
Leistungsbezeichnung II	
Typisierung	6 - Allgemeine Hinweise, nicht spezifische für eine Leistung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
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 <a href="http://www.elster.de">www.elster.de</a> 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 <a href="http://www.elster.de">www.elster.de</a> 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: <a href="http://www.formulare-bfinv.de">www.formulare-bfinv.de</a>.</p>

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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](http://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 will find tax forms in the Form Management System (FMS) under [www.formulare-bfinv.de](http://www.formulare-bfinv.de). However, for tax returns, which may only be submitted electronically by law – such as the trade tax return – there are no longer any forms stored in the form management system. 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](http://www.formulare-bfinv.de)

Where can I get forms for my tax return?

If you would like to submit your tax return on paper, you can access the forms provided for this purpose on the Internet at [www.formulare-bfinv.de](http://www.formulare-bfinv.de). However, paper forms are also available at every tax office.

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management system.

If you would like or need to file your tax return online, all further information is available under [www.elster.de](http://www.elster.de).

What are the advantages of the electronic income tax return (ELSTER)?

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 transmission offers active completion aids as well as functions for tax calculation and assessment adjustment. Under [www.elster.de](http://www.elster.de) you will find all further information on the electronic submission of a tax return.

How does the service portal »ELSTER: Your online tax office« work?

The tax portal »ELSTER: Your online tax office« offers you the possibility of submitting your tax return electronically. This electronic and partly already paperless version of the tax return is provided 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 the instructions for filling out the forms, this includes functions for the paperless submission of the tax return to the tax office, for the calculation of the tax attributable to the declared income and for the assessment of the comparison. Under [www.elster.de](http://www.elster.de) you will also find further information, e.g. on the income tax return, the trade tax and corporation tax return and also on the advance sales tax return, the recapitulative statement, the wage tax registration, the wage tax certificate and the capital gains tax registration.

## Hinweise

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Rechtsbehelf	
Kurztext	Tax returns can be submitted electronically on the website <a href="http://www.elster.de">www.elster.de</a> . 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 <a href="http://www.formulare-bfinv.de">www.formulare-bfinv.de</a> .
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>To submit your tax return electronically, please use the tax administration's service portal at <a href="http://www.elster.de">www.elster.de</a>.</p> <p>Tax forms can be found on the website of the Form Management System (FMS) of the Federal Tax Administration: <a href="http://www.formulare-bfinv.de">www.formulare-bfinv.de</a>. 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><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a>  <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p>
Ursprungsportal	elektronische Übermittlung der Steuererklärung und Bezug von Steuervordrucken, Electronic transmission of tax returns and receipt of tax forms