99102008000000

Submit your tax return

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Submit your tax return
Leistungsbezeichnung II	Submit your tax return
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegen durch	

Handlungsgrundlage	• § 149 [Abgabenordnung (AO)](https://amt24.sachsen.de/fehler-link-nicht-gefunden) in Verbindung mit den jeweiligen Einzelsteuergesetzen, zum Beispiel:
	  • § 25 Absatz 3 [Einkommensteuergesetz (EStG)](https://www.gesetze-im-internet.de/estg/) in Verbindung mit
	  • § 56 [Einkommensteuer-Durchführungsverordnung (EStDV)](http://bundesrecht.juris.de/estdv_1955/index.html)
	  • § 18 Absatz 3 [Umsatzsteuergesetz (UStG)](https://www.gesetze-im-internet.de/ustg_1980/)
	  • § 14a [Gewerbesteuergesetz (GewStG)](http://bundesrecht.juris.de/gewstg/index.html)
	  • § 31 [Körperschaftsteuergesetz (KStG)](http://www.gesetze-im-internet.de/kstg_1977/index.html)

Teaser	With the tax return, private individuals, companies and associations inform the tax office of all the facts for the tax calculation. Who is obliged to submit a tax return is determined by the tax laws.
Volltext	With the tax return, private individuals, companies and associations inform the tax office of all the facts for the tax calculation. Who is obliged to submit a tax return is determined by the tax laws.
Erforderliche Unterlagen	In principle, you do not need to submit any supporting documents with your tax return. If individual certificates or supporting documents are required for processing the tax return, the tax office will request these separately. **Important:** Please keep your receipts for possible queries from the tax office. #### Notes on completing the tax return

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	• Enter your data in the individual fields provided on the tax return. • Provide complete, specific and meaningful information, for example • "Kinderdorf e. V. (06/2024) 250 Euro" instead of "Donation 250 Euro" • "Medical congress Berlin (14-16 May 2024) participation fee 700 euros" instead of "Further training 700 euros" • "Labour costs for heating repairs 10/10/2024 (Heizungsbau GmbH) 800 euros" instead of "Repairs 800 euros" • "Dental treatment from 12.12.2024 (Dr med. dent. Hans Mayer) 1,500 euros" instead of "Medical expenses 1,500 euros" • Enter individual items and use the optional breakdown options provided for the individual key figures (so-called multiple line indices) in the electronic tax return.
Voraussetzungen	none
Kosten	none
Verfahrensablauf	The tax authorities recommend that you submit your tax return electronically to the tax office. You can use the free online portal "My ELSTER" for this purpose (see "Further information"). Providers of commercial or freely available tax programmes have also integrated ELSTER into their software. • By retrieving certificates (pre-filled tax return), you can transfer information that is already available electronically to the tax office directly into your income tax return. • You can retrieve tax return forms online in the federal government's form management system. You can obtain paper forms from your tax office. **Important:** Entrepreneurs and companies are obliged to submit their tax returns electronically.

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	• generally by 31 July of the following year • if prepared by a tax consultant or income tax assistance organisation, generally by the end of February of the second following year By way of derogation, the following special submission deadlines apply on a transitional basis • Tax return 2023: in tax-advised cases 02.06.2025, • Tax return 2024: in tax-advised cases 30.04.2026 **Tip:** If you are not obliged to submit a tax return, you can voluntarily submit an income tax return by 31 December of the fourth following calendar year (so-called application assessment), for example the 2021 income tax return by 31 December 2025.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	not applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	