

99102038000000

# Take up freelance work, register with the tax office

Heruntergeladen am 08.07.2025

<https://fimportal.de/xzufi-services/6000266-99102038000000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102038000000
Leistungsbezeichnung I	Take up freelance work, register with the tax office
Leistungsbezeichnung II	Take up freelance work, register with the tax office
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	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> <li>• § 18 Absatz 1 Ziffer 1 Einkommensteuergesetz (EStG) – Einkünfte aus selbständiger Arbeit</li> <li>• § 138 Abgabenordnung (AO) – Anzeigen über die Erwerbstätigkeit</li> </ul>
Teaser	<p>If you take up a freelance activity, you must notify the tax office within one month. The tax office also requires information from you for tax purposes. The questionnaire is available online and must be submitted electronically. When you submit the questionnaire, you have also fulfilled the obligation to notify the tax office, so that a separate notification to the tax office is not mandatory.</p>
Volltext	<p>Notification of gainful employment according to § 138 ABGABENORDNUNG (AO)</p> <p>If you take up a freelance activity, you must notify the tax office within one month. The tax office also requires information from you for tax purposes. The questionnaire is available online and must be submitted electronically. When you submit the questionnaire, you have also fulfilled the obligation to notify the tax office, so that a separate notification to the tax office is not mandatory.</p> <p>Regardless of where you start your freelance activity, you must register with the tax office responsible for your place of residence.</p> <p>Note: As a freelancer, you are not subject to the obligation to register with the trade office of the competent municipality.</p> <p>Single Point of Contact (Einheitlicher Ansprechpartner)</p> <p>You can use the services of the Single Point of Contact for this procedure. This person will guide you through the procedure, take care of the correspondence with</p>

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	all the offices responsible for your matter and will be available to you as a competent advisor.
Erforderliche Unterlagen	<p>On request:</p> <ul style="list-style-type: none"> <li>• proof of professional activity and professional qualification</li> <li>• proof of establishment (contracts)</li> </ul> <p>If further proof and documents are required, your tax office will inform you.</p>
Voraussetzungen	<p>Freelance work essentially includes certain self-employed professional activities (so-called "catalogue professions") such as for example</p> <ul style="list-style-type: none"> <li>• doctors,</li> <li>• lawyers,</li> <li>• non-medical practitioners,</li> <li>• physiotherapists,</li> <li>• engineers,</li> <li>• journalists.</li> </ul> <p>and self-employed activities, for example the</p> <ul style="list-style-type: none"> <li>• scientific,</li> <li>• artistic,</li> <li>• writing,</li> <li>• teaching or educational activities.</li> </ul> <p>In order to be considered liberal professional income, the activity must be explicitly listed in the legal provision of Section 18 of the Einkommensteuergesetz (EStG) or at least be similar to the catalogue professions mentioned. Similarity exists if the occupational profiles correspond in essential points - that is, the training and the professional activity must be comparable. In addition, you must have specialist knowledge that enables you to manage the company in a managerial capacity and on your own responsibility.</p>
Kosten	none
Verfahrensablauf	You can submit the questionnaire for tax registration via the online tax office "Mein ELSTER" (see ->

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	<p>"Online application and forms" /by location selection);</p> <p>commercial providers also provide the corresponding option.</p> <p>If you also wish to notify the tax office separately of the commencement of your freelance activity, an informal letter is sufficient.</p>
Bearbeitungsdauer	
Frist	Notification deadline: one month after taking up a freelance activity
weiterführende Informationen	
Hinweise	
Rechtsbehelf	non applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	