

99102019120000

Tax registration (allocation of a tax number)

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/6000553-99102019120000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000
Leistungsbezeichnung I	Tax registration (allocation of a tax number)
Leistungsbezeichnung II	Tax registration (allocation of a tax number)
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	• § 138 Absatz 1 und 1b Abgabenordnung (AO) – Anzeigen über die Erwerbstätigkeit
Teaser	If you open an agricultural or forestry business or a commercial business or take up a freelance activity, you must report this:
Volltext	Notifications of gainful employment pursuant to section 138 para. 1 and 1b Abgabenordnung (AO) If you open an agricultural or forestry business or a commercial business or take up a freelance activity, you must report this: • the opening of a business to the municipal or local authority, • the commencement of freelance work to the tax office. In both cases, the tax office requires information from you on the circumstances relevant to taxation. The "Fragebogen zur steuerlichen Erfassung" (Questionnaire for tax registration) is used for this purpose. This contains questions about your personal circumstances, the company and the expected income or turnover. After checking the information, the tax office will inform you of your tax number. Note: The tax number should not be confused with the tax identification number in accordance with Section 139b of the Abgabenordnung (AO), which is issued to natural persons by the Bundeszentralamt für Steuern (Federal Central Tax Office). Sales Tax Identification Number (Umsatzsteuer-Identifikationsnummer)

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	If you require a Umsatzsteuer-Identifikationsnummer, you can also apply for this using the "Fragebogen zur steuerlichen Erfassung". You will then receive the identification number from the Bundeszentralamt für Steuern.
Erforderliche Unterlagen	• Questionnaire for tax registration Directly in the questionnaire you will find information on which further documents are required.
Voraussetzungen	In the following cases, you must submit the "Fragebogen zur steuerlichen Erfassung" electronically to the tax office (Finanzamt): • Commencement of a commercial, self-employed (freelance) or agricultural and forestry activity (sole proprietorship) • Formation of a partnership/joint venture • Formation of a corporation or co-operative • Formation of a corporation under foreign law
Kosten	none
Verfahrensablauf	Register your agricultural and forestry business or your commercial business with your municipal or local authority. Notify the responsible tax office immediately if you take up freelance work. In addition, inform the tax office of the circumstances relevant for taxation in the "Fragebogen zur steuerlichen Erfassung". You can submit the information online via the ELSTER portal. Online Procedure (ELSTER) You need a user account in ELSTER for electronic submission. If you do not yet have an account, please register first at www.elster.de. • Go to www.elster.de -> Forms and services -> All forms, open the "Questionnaire for tax registration" and log in with your user data. • Fill in the data fields according to the instructions. You can save the information at any time and complete it at a later date.

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- Once you have completed all the data fields, finalise the entry and the information will be sent electronically to the tax office responsible for you.
- The tax office checks your details and informs you of your tax number.

You can also use your user account in ELSTER to submit your advance VAT returns, income tax returns and annual tax returns to the tax office at a later date.

Note: If you use the 'With e-mail' (ELSTER-Light) option when creating your user account, you can only use it to submit the 'Questionnaire for tax registration' form.

Bearbeitungsdauer

Frist

- Notification of the opening of an agricultural and forestry business or a commercial enterprise: within one month of opening the business
- Notification of the commencement of a freelance activity: within one month of commencing the activity
- Submission of the "questionnaire for tax registration": within one month of opening the business

weiterführende Informationen

Hinweise

Rechtsbehelf

non applicable

Kurztext

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal