

99102008002000

Income tax, make advance payments

Heruntergeladen am 21.06.2025

<https://fimportal.de/xzufi-services/6000896/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Income tax, make advance payments
Leistungsbezeichnung II	Income tax, make advance payments
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"> • § 37 Einkommensteuergesetz (EStG) – Einkommensteuer-Vorauszahlung
Teaser	<p>In order to save you considerable additional income tax payments, the tax office will set an advance payment if the income tax expected to be incurred cannot already be covered by the tax deductions made. The advance payment may include the solidarity surcharge and church tax.</p>
Volltext	<p>Advance payment according to § 37 Einkommensteuergesetz (EStG)</p> <p>In order to save you considerable additional income tax payments, the tax office will set an advance payment if the income tax expected to be incurred cannot already be covered by the tax deductions made. The advance payment may include the solidarity surcharge and church tax.</p> <p>As a rule, advance payments arise in cases where there is no tax deduction at the source of income (e.g. wage tax), for example in the case of</p> <ul style="list-style-type: none"> • positive income from renting and leasing • Pension income • Profits from commercial or freelance activities or from agriculture and forestry • Investment income from accounts and deposits abroad. <p>Exceptionally, advance income tax payments may also be assessed if the income tax withheld from wages is not sufficient to cover the final annual tax liability. This may be the case, for example, if</p> <ul style="list-style-type: none"> • Spouses with the tax bracket combination III/V pay too little wage tax during the year • the lump-sum provision allowance for health and

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long-term care insurance taken into account in the wage tax deduction procedure is higher than the actual social security contributions (health, long-term care and unemployment insurance) and the other miscellaneous provision expenses (e.g. private liability and risk insurance) to be taken into account in the assessment.

Determination and notice

The advance payment notice is generally based on the last income tax assessment, namely the income tax liability that resulted after offsetting tax deductions. If there is no last assessment because the tax liability only arises in the course of an assessment period, the anticipated tax liability is to be assumed. The amount of the advance payment is then estimated by the tax office.

Quarterly advance payments are determined. The advance payments are only determined if they amount to at least EUR 400.00 in a calendar year and at least EUR 100.00 for an advance payment full stop.

If an advance payment has been fixed, the tax office may only increase it if the amount of the increase for an advance payment date is at least EUR 100.00. The reduction of an advance payment is not bound to a minimum amount.

Reduction on application

Advance payments may be adjusted if your income situation has changed or is expected to change in the calendar years for which the advance payments were determined. If your income situation deteriorates, you can apply for a reduction. The tax office requires proof or a credible explanation from you.

In the case of employees, applications for a change also have a chance of success in the following cases, for example:

- The tax class combination III/V has been changed to another tax class combination. (In these cases, the

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	<p>advance payments are calculated incorrectly because wage tax is deducted according to tax class III or tax class V)</p> <ul style="list-style-type: none"> • There are higher income-related expenses to be taken into account. • There is evidence of higher deductible pension expenses. <p>Note: After submitting the annual tax return, the advance payments made will be credited in the context of the income tax assessment. If your income, from which no tax deduction was made, is higher than initially expected, you must expect an additional tax payment.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Current advance payment notice / income tax notice • SEPA direct debit mandate (recommended)
Voraussetzungen	<ul style="list-style-type: none"> • You have an expected income for which a tax arrears payment is likely to arise. • Advance payments are only assessed if they amount to at least EUR 400.00 in the calendar year and at least EUR 100.00 for an advance payment date.
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> • The amount and due date of the instalment payments can be found in the advance payment notice / income tax notice. • Transfer the amounts on the specified dates or give the tax office a SEPA direct debit mandate on the form provided. <p>Note: If you demonstrably do not achieve the assumed income, the tax office can adjust the advance payments. You or your tax advisor apply for the change in writing or via the online tax office "Mein ELSTER" (see -> "Online application and forms" / after selecting a location) with the relevant evidence to the tax office that issued the advance payment notice.</p>
Bearbeitungsdauer	
Frist	Transfer the advance income tax payments on each • 10.03. • 10.06. • 10.09. • 10.12.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Appeal, if applicable (details on the procedure in the decision)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	