

99102008002000, 99102008002000

# Income tax assessment

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/100068821/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Income tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	20.10.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a> <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>
Teaser	<p>Income tax is a tax levied on the income of natural persons.</p> <p>Income tax is generally levied on certain income by means of tax deductions (e.g. wage tax and capital gains tax).</p>
Volltext	<p>Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income. Income tax is one of the state's most important sources of revenue. The legal basis is the Income Tax Act.</p> <p>The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses) take into account your personal capacity as a taxpayer. Expenses for living expenses (regularly, for example, expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses. This also applies to expenses that are incurred as a result of the taxpayer's economic or social position, even if they promote their profession or activity.</p> <p>Income tax is levied on income from</p> <ul style="list-style-type: none"> <li>\- Agriculture and forestry,</li> <li>\- business operations,</li> <li>\- self-employed work,</li> <li>\- employment,</li> <li>\- capital assets,</li> <li>\- letting and leasing and</li> <li>\- other income specified in Section 22 of the Income Tax Act (Einkommensteuergesetz - EStG) (e.g. income from a pension from the statutory pension insurance scheme or income from private sales transactions).</li> </ul> <p>The taxable income is calculated from the sum of the</p>

## Modul

## Sachverhalt

above-mentioned income reduced by, among other things, the old-age relief amount, the relief amount for single parents, special expenses and extraordinary expenses. Income tax is generally only payable if the taxable income exceeds the basic tax-free allowance.

In income tax law, a distinction is made between unlimited and limited personal tax liability. Natural persons who have a domicile or habitual residence in Germany are subject to unlimited income tax liability on all their income. If natural persons have neither a domicile nor a habitual residence in Germany, they are subject to limited income tax liability if they have received domestic income.

Individuals who earn income from agriculture and forestry, business operations or self-employment are generally obliged to submit income tax return data and annual profit calculations (income surplus statement or so-called e-balance sheet) electronically to the tax office. With the exception of the transmission of the so-called e-balance sheet, the service portal "My ELSTER" offered by the tax authorities is available to you free of charge for this purpose (prior registration required). You will find the corresponding link below.

The general deadline for submitting income tax returns is always July 31 of the following year. For farmers and foresters with a financial year that differs from the calendar year, the submission deadline ends no later than seven months after the end of this financial year.

If there is no obligation to submit an income tax return, you can apply for the assessment within 4 years of the end of the respective calendar year (example: the voluntary income tax assessment for 2021 can be applied for until December 31, 2025).

<https://www.elster.de>  
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## Erforderliche Unterlagen

Income tax return

## Voraussetzungen

Income tax is levied on income from

- Agriculture and forestry,

Modul	Sachverhalt
	<ul style="list-style-type: none"> <li>• business operations,</li> <li>• self-employed work,</li> <li>• employment,</li> <li>• capital assets</li> <li>• letting and leasing and</li> <li>• other income such as income from a pension from statutory pension insurance or income from private sales transactions.</li> </ul>
Kosten	None.
Verfahrensablauf	<p>The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses) take into account your personal capacity as a taxpayer. Expenses for living expenses (e.g. regular expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income.</p> <p>Income tax is one of the state's most important sources of revenue. The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses) take into account your personal capacity as a taxpayer. Expenses for living expenses (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses. This also applies to expenses that are related to the taxpayer's economic or social</p>

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	position, even if they promote their profession or activity.
Ansprechpunkt	
Zuständige Stelle	<p>Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office.</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p>
Formulare	<p>The income tax return must always be submitted electronically if you earn income as a farmer, forester, trader or freelancer. In other cases, voluntary electronic submission is possible. The tax software required for this is available from many commercial providers. However, the income tax return can also be prepared and submitted free of charge via the online portal of the tax authorities.</p> <p>Otherwise, you can obtain the forms required to prepare your income tax return from all tax offices, from many cities and municipalities (e.g. citizens' offices) or from the forms server of the Federal Tax Administration.</p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> <p><a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a></p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> <p><a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a></p>
Ursprungsportal	Einkommensteuer Festsetzung, Income tax assessment