

99102019120000, 99102019120000

Registering a company or self-employed activity for tax purposes

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/100076369/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Registering a company or self-employed activity for tax purposes
Leistungsbezeichnung II	Registering a company or self-employed activity for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)

Modul	Sachverhalt
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Anmeldepflichten (2010100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you set up a company, acquire an interest in a company or become self-employed, you must inform the tax office.
Volltext	<p>When opening a business, this must be reported to the municipality in which the business or permanent establishment is opened. The municipality will pass this information on to the relevant tax office. If you take up freelance work, you must inform the tax office yourself.</p> <p>In order for the tax office to classify you correctly for tax purposes, it needs certain information about your company or your self-employed activity. For this purpose, when opening an agricultural, forestry or commercial business or starting a freelance activity, the legal and factual circumstances relevant to taxation must be declared in the "Questionnaire for tax registration". The questionnaire must be submitted electronically via the officially prescribed interface in accordance with the officially prescribed data set. The following questionnaires are available for this purpose:</p> <ul style="list-style-type: none"> - Commencement of commercial, self-employed (freelance) or agricultural and forestry activities (sole proprietorship), - Formation of a partnership/association, - Formation of a corporation or cooperative, - Formation of a corporation under foreign law, - Participation in a partnership/community. <p>Electronic questionnaires for tax registration as well as</p>

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further information on transmission are made available in the ELSTER online procedure. In cases of undue hardship, the tax office may waive electronic transmission.

The questionnaire "Establishment of an association or other private law corporation within the meaning of Section 1 (1) (4) and (5) KStG or commencement of economic/entrepreneurial activity" is only available in paper form.

The tax office uses this questionnaire to determine, among other things - what kind of taxes you have to pay - when you have to pay and - how much you are likely to have to pay.

The information you provide in the tax registration questionnaire forms the basis for all correspondence relating to your business or self-employed activity with the tax office.

You must also complete the tax registration questionnaire if you want to work part-time.
<https://www.elster.de>
<https://www.elster.de>

Erforderliche Unterlagen
Voraussetzungen

You take a

- commercial, - self-employed (freelance) or - agricultural and forestry activity, or

You establish a

- corporation, - corporation - partnership/community or - an association, or - You participate in a partnership/association and your activity is not just a hobby (no intention to make a profit).

Kosten

none

Verfahrensablauf

The tax registration questionnaire must always be submitted electronically. Please register for this on the ELSTER website.

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Please note: If you do not yet have an ELSTER user account, you must first create one. Registration involves several steps and can take up to two weeks. You also need the ELSTER user account to submit your tax returns, advance VAT returns and income tax returns electronically.

Are you a minor or a person without a domestic residence and without an identification number? Then you can submit the questionnaire for tax registration via a separate registration form (so-called ELSTERLightAccount). You can register here using your e-mail address. With this account, you can only submit the tax registration questionnaire electronically to the tax office. Once you have received your tax number, you can convert this registration into a fully-fledged user account.

Then select the "All forms" option under the "Forms & services" tab. Then click on the questionnaire for tax registration relevant to your business or self-employed activity. Complete the online form in full, upload any necessary documents and submit the questionnaire. The tax office will check your details and contact you if further documents are required. You will then be notified of your tax number in writing.

In the event of undue hardship, the tax office may waive electronic submission. If you are of the opinion that you cannot reasonably be expected to submit the questionnaire electronically due to undue hardship, please contact the relevant tax office.

Please note: There is currently no online procedure available for associations.

Bearbeitungsdauer

Frist

The notification to the tax office must be made within one month of the opening of the business or the commencement of the freelance activity. The same applies to the submission of the questionnaire for tax registration.

weiterführende

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Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Taxable persons are obliged to notify the tax office if they open a commercial or agricultural or forestry business or take up a freelance activity.
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/gemfa https://www.bzst.de/gemfa
Zuständige Stelle	
Formulare	Online procedure ELSTER In exceptional cases, you can download the forms. https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/
Ursprungsportal	Registering a company or self-employed activity for tax purposes, Unternehmen oder selbstständige Tätigkeit zur Steuer anmelden