99102008002000, 99102008002000

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https://fimportal.de/xzufi-services/8937640/L100012

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

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/inhalts_bersicht.html https://www.gesetze-im-internet.de/estg/inhalts_bersicht.html
Teaser	Income tax is a tax levied on the income of natural persons.
Volltext	Income tax is a tax levied on the income of natural persons. The tax base is the taxable income. Income tax is one of the most important sources of government revenue. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	
Voraussetzungen	Income tax is levied on income from • Agriculture and forestry, • business operations, • self-employment, • non-self-employed work, • capital assets • renting and leasing, and • other income such as income from a pension from the statutory pension insurance or income from private sales transactions.
Kosten	None.
Verfahrensablauf	The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. tax allowances, exemption limits, lump sums, special expenses, extraordinary burdens, variable tax rate) 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.
Bearbeitungsdauer	

Modul	Sachverhalt
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	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. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Formulare	The income tax return must generally 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. Otherwise, you can obtain the forms required to prepare the income tax return from all tax offices and from many cities and municipalities (e.g. citizens' offices). https://www.elster.de/eportal/start
Ursprungsportal	Einkommensteuer Festsetzung