

99102008002000

# Income tax - submitting a declaration

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/539-99102008002000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Income tax - submitting a declaration
Leistungsbezeichnung II	Income tax - submitting a declaration
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
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"> <li>• Einkommensteuergesetz (EStG)</li> <li>• Lohnsteuer-Durchführungsverordnung (LStDV)</li> </ul>
Teaser	Your employer deducts income tax directly from your wages each month. This part of income tax is therefore called wage tax.
Volltext	<p>Your employer deducts income tax directly from your wages each month. This part of income tax is therefore called wage tax.</p> <p>Wages are, for example</p> <ul style="list-style-type: none"> <li>• Cash remuneration,</li> <li>• Remuneration in kind (e.g. board and lodging) and</li> <li>• other non-cash benefits (e.g. private use of a company car).</li> </ul> <p>It does not matter whether</p> <ul style="list-style-type: none"> <li>• whether it is a one-off or ongoing income or</li> <li>• whether you have a legal claim to it or</li> <li>• under what name or in what form the employer pays you the income.</li> </ul> <p>The amount of income tax is influenced in particular by</p> <ul style="list-style-type: none"> <li>• Your electronic wage tax deduction characteristics (ELStAM) and</li> <li>• Your tax class.</li> </ul> <p>When calculating income tax, some flat-rate allowances are taken into account without you having to submit an application. These are , for example</p> <ul style="list-style-type: none"> <li>• the basic allowance,</li> <li>• the employee lump sum and</li> <li>• the pension lump sum.</li> </ul>

Modul	Sachverhalt
	<p>In most cases, this concludes the income tax procedure for you.</p> <p>Submitting an income tax return after the turn of the year is an option if you</p> <ul style="list-style-type: none"> <li>• have to submit an income tax return (compulsory assessment) or</li> <li>• apply for income tax assessment yourself (application assessment).</li> </ul>
Erforderliche Unterlagen	You do not need to submit any receipts. It is sufficient if you keep them at home.
Voraussetzungen	<ul style="list-style-type: none"> <li>• You are obliged to submit an income tax return,</li> <li>• You are applying for income tax assessment or</li> <li>• You have been asked by your tax office to submit an income tax return.</li> </ul>
Kosten	none
Verfahrensablauf	<p>The best way to submit your income tax return to the tax office is electronically. You have the option of submitting your tax return electronically with authentication. You authenticate yourself using the ELSTER certificate. It has the function of an electronic signature and guarantees</p> <ul style="list-style-type: none"> <li>• Confidentiality,</li> <li>• Identity of the sender and</li> <li>• Immutability of the content</li> </ul> <p>of the data sent.</p> <p>To obtain a certificate, you must register in the ELSTER online portal. This requires several steps (e.g. sending the registration data, sending a confirmation e-mail via the ELSTER online portal, sending the activation code by post). Register in good time so that you can submit your tax return on time.</p> <p>Once you have registered on the ELSTER online portal, you can also take advantage of the pre-filled tax return. For example, the tax authorities will provide you with the following personal data and supporting documents:</p>

## Modul

## Sachverhalt

- Income tax certificates sent by your employer,
- Notifications of receipt of pension benefits,
- Contributions to health and long-term care insurance and
- Pension expenses (e.g. Riester or Rürup contracts)

If you have registered for document retrieval, you can automatically transfer this data to your income tax return.

Please note: You must submit your tax return electronically if you earn or have an interest in the following income:

- Income from business operations,
- Income from self-employment or
- Income from agriculture and forestry

This applies regardless of the type of profit determination for the EÜR annex (income surplus calculation), the balance sheet and the entire income tax return.

You can obtain paper forms from your tax office or on the Internet. Frequently required forms are also available from the local authorities.

You can send the completed and signed tax return to your tax office by post or hand it in in person.

Please note: The tax office does not accept tax returns by e-mail. You must sign your tax return in person in order to submit it on time.

## Bearbeitungsdauer

### Frist

- For compulsory assessment for income tax 2023: 2. September 2024
  - For compulsory income tax assessment in 2024: 31 July 2025
- You can submit an informal request to the relevant office to extend these deadlines. If your income tax return is prepared by a member of the tax advisory professions, a generally extended submission deadline of 28/29 February of the second following year applies from 2018. In view of

**Modul**
**Sachverhalt**

the exceptional situation caused by the coronavirus pandemic, the submission deadline for 2022 will be extended until 31 July 2024 for taxpayers who have received advice. The submission deadline for the 2023 income tax return will be extended to 2 June 2025. • For application assessment for income tax 2020: 31 December 2024 • For 2021 income tax applications: 31 December 2025 • For 2022 income tax application assessment: 31 December 2026 • For income tax application assessment 2023: 31. December 2027 The tax office cannot extend these deadlines. Please note: If you submit your tax return electronically but without authentication, it will only be received by the tax office when you submit the so-called compressed tax return signed by you. Electronic transmission alone is not sufficient in this case. Please bear this in mind, especially when submitting an application assessment. If you only submit the compressed tax return after the four-year deadline has expired, this is too late.

**weiterführende Informationen**
**Hinweise**

At the end of the year, your employer must issue you with an income tax statement, either electronically or in paper form. The same applies when your employment relationship ends.

The data contained therein is also sent electronically to the tax authorities.

**Rechtsbehelf**

none

**Kurztext**
**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**
**Ursprungsportal**