99102014002000, 99102014002000

Submit corporate income tax return

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Submit corporate income tax return
Leistungsbezeichnung II	Submit corporate income tax return
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2021
Fachlich freigegen durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/__149.html https://www.gesetze-im-internet.de/ao_1977/__155.html https://www.gesetze-im-internet.de/ao_1977/__157.html https://www.gesetze-im-internet.de/ao_1977/__224.html https://www.gesetze-im-internet.de/ao_1977/__347.html https://www.gesetze-im-internet.de/kstg_1977/__1.html https://www.gesetze-im-internet.de/kstg_1977/__7.html https://www.gesetze-im-internet.de/kstg_1977/__30.html https://www.gesetze-im-internet.de/estg/__25.html https://www.gesetze-im-internet.de/estg/__36.html https://www.gesetze-im-internet.de/ao_1977/__149.html https://www.gesetze-im-internet.de/ao_1977/__155.html https://www.gesetze-im-internet.de/ao_1977/__157.html https://www.gesetze-im-internet.de/ao_1977/__224.html https://www.gesetze-im-internet.de/ao_1977/__347.html https://www.gesetze-im-internet.de/kstg_1977/__1.html https://www.gesetze-im-internet.de/kstg_1977/__7.html https://www.gesetze-im-internet.de/kstg_1977/__30.html https://www.gesetze-im-internet.de/estg/__25.html https://www.gesetze-im-internet.de/estg/__36.html
Teaser	Corporations are subject to corporate income tax on their taxable income.
Volltext	Corporate income tax is levied on the income of corporations.

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	Corporate income tax generally arises at the end of the assessment period. The assessment period is generally the calendar year. The basis for the assessment of corporate income tax is generally the corporate income tax return. The corporate income tax return and the annual profit statements must generally be transmitted electronically to the tax authorities. With the exception of the transmission of the so-called e-balance sheet, the "My ELSTER" service portal offered by the tax authorities is available to you free of charge for this purpose (prior registration required). Whether you, as the managing director or board member of a corporation, are obliged to submit a corporate income tax return is determined by the provisions of the German Corporate Income Tax Act (KStG). In cases of doubt, please consult a tax advisor.
Erforderliche Unterlagen	• Corporate income tax return (submitted electronically). Declarations submitted on paper will be treated as not submitted, with the exception of special hardship cases. • Registration "My ELSTER" if necessary Registration is required for submitting the corporate income tax return via the tax authorities' service portal "My ELSTER". • Profit determination documents (balance sheet, profit and loss statement, annexes to the profit determination, if applicable) You can also find out which documents are required in detail from the notes in the respective tax return form.
Voraussetzungen	The corporations, associations of persons and estates listed in Section 1 of the German Corporation Tax Act (KStG) are subject to unlimited corporation tax if they have their management or their registered office in Germany. These are, for example: • Corporations (including: Stock corporations, limited liability companies, entrepreneurial companies),

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	• cooperatives, • associations, • foundations. In addition, foreign companies may be subject to corporate income tax on their domestic income. If a corporation is subject to corporate income tax, a corporate income tax return must be filed. As a rule, this must be done electronically. A determination of profits - also electronically - must always be submitted with the corporate income tax return. If necessary, further declarations (e.g. turnover or trade tax declaration) must be submitted. In cases of doubt, please consult a tax advisor.
Kosten	none
Verfahrensablauf	After the corporate income tax return has been submitted to the relevant tax office, it is audited by the tax office. After the audit, the tax office will issue a corporate income tax assessment notice. This is used to determine the corporate income tax.
Bearbeitungsdauer	How long it takes to process a corporate income tax return or to assess corporate income tax always depends on the circumstances of the individual case.
Frist	Deadline for filing the corporate income tax return: • 31.07. of the calendar year following the taxable period, if you are not advised for tax purposes • 28.02. or 29.02. of the second calendar year following the taxable period, if you are advised for tax purposes.
weiterführende Informationen	
Hinweise	• The assessed tax is generally to be paid by bank transfer. Alternatively, it is possible to participate in the SEPA direct debit procedure. • An appeal may be lodged against the corporate

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	income tax assessment.
Rechtsbehelf	
Kurztext	• Corporate income tax assessment • Filing corporate income tax return • Electronic submission • Assessment basis is the taxable income • Pay corporate income tax • responsible: Tax office
Ansprechpunkt	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	• electronic corporate income tax return and electronic determination of profits
Ursprungsportal	Körperschaftsteuererklärung abgeben, Submit corporate income tax return