

99102019120000, 99102019120000

Register business or self-employment for tax

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/112421294/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Register business or self-employment for tax
Leistungsbezeichnung II	Register business or self-employment for tax
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	Zusendung (120)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	01.01.2020
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you start a business, participate in a business or become self-employed, you must inform the tax office.
Volltext	<p>Companies and self-employed persons also have to take care of taxes during the start-up phase.</p> <p>In order for the tax office to be able to classify you correctly for tax purposes, it requires certain information about your company or self-employed activity. This information must be provided in the "Questionnaire for Tax Registration".</p> <p>You must complete and submit this questionnaire within one month without individual request by your local tax office, if possible via online procedure using the online tax office "ELSTER".</p> <p>With the help of this questionnaire, the tax office will determine, among other things,</p> <ul style="list-style-type: none"> • what kind of taxes you have to pay • when you have to pay, • how much you are expected to pay. <p>The information you provide in the tax registration questionnaire forms the basis for all correspondence concerning your business or self-employment with the tax office.</p> <p>Even if you want to work part-time, you must fill in the tax registration questionnaire.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • in case of representation: power of attorney to receive • for tax payment by direct debit: Completed SEPA

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	<p>mandate</p> <ul style="list-style-type: none"> • in individual cases, further documents specified in the respective questionnaire for tax registration
Voraussetzungen	<p>You take a</p> <ul style="list-style-type: none"> • commercial, • self-employed (freelancer) or • agricultural and forestry activity, <p>or you establish a</p> <ul style="list-style-type: none"> • corporation, • corporation • partnership/association or an • association, <p>or</p> <ul style="list-style-type: none"> • you participate in a partnership/association • You do not operate your business as a hobby (no intention to make a profit).
Kosten	none
Verfahrensablauf	<p>If possible, you should file your business or self-employment tax return online.</p> <p>Carry out tax registration online:</p> <ul style="list-style-type: none"> • Log on to the website "ELSTER- Ihr Online-Finanzamt" of the German tax administration with your ELSTER user account. 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 will also need the ELSTER user account for the electronic submission of your tax return. • Next, select the "All forms" option under the "Forms & Services" tab. Then click on the tax registration questionnaire relevant to your trade or self-employment. • Complete the online form in full and upload any required documentation. Submit the questionnaire. • The tax office will check your information and you may need to submit additional documents.

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- You will then be notified of your tax number in writing.

Note: There is currently no online procedure available for associations and corporations under foreign law.

Submit your tax registration in writing:

- Download the respective tax registration questionnaire from the Federal Tax Administration website.
- Complete the questionnaire in full. Use the questionnaire to check whether the tax office requires any additional documents from you.
- Send the questionnaire and any supporting documents to your tax office. The tax office will check your information and you may have to submit additional documents.
- You will then receive a notice of your tax registration.

Bearbeitungsdauer

The processing time varies depending on the responsible tax office.

Frist

- Tax registration: Usually within one month after you start the activity. Note: In some cases, there are other deadlines, for example, when founding abroad.

weiterführende Informationen

https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fsekapg
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse_betpg

Hinweise

Rechtsbehelf

Kurztext

- Tax registration of a company sending
- Tax registration with the tax office is required for:

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Starting a commercial, self-employed (freelance) or agricultural or forestry activity, establishment of a corporation, joint stock company (also under foreign law), partnership/association or association, or participation in a partnership and also in the case of a sideline activity

- Registration takes place via the questionnaire for tax registration and either: by online procedure via the online tax office "ELSTER" or in writing by downloading the questionnaire in the form management system of the Federal Fiscal Administration.
- the questionnaire is used for the correct tax registration of the company/activity
- since 01.01.2020 there is no individual request by the tax office anymore
- there are no costs
- responsible: Tax office

Ansprechpunkt

Your local tax office. You can find the tax office responsible for your municipality using the search function of the Federal Central Tax Office.
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774

Zuständige Stelle

Your local tax office. You can find the tax office responsible for your municipality using the search function of the Federal Central Tax Office.
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774
https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774

Formulare

Forms: yes

Online procedure possible: partially

Written form required: yes

Personal appearance required: no

Modul	Sachverhalt
	https://www.elster.de https://www.formulare-bfinv.de/ https://www.elster.de https://www.formulare-bfinv.de/
Ursprungsportal	Register business or self-employment for tax, Unternehmen oder selbstständige Tätigkeit zur Steuer anmelden