

99102008002000, 99102008002000

# Income tax fixing

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/112564582/L100027>

| Modul                         | Sachverhalt                                            |
|-------------------------------|--------------------------------------------------------|
| Leistungsschlüssel            | 99102008002000, 99102008002000                         |
| Leistungsbezeichnung I        | Income tax fixing                                      |
| Leistungsbezeichnung II       |                                                        |
| 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       | Besteuerung in einem anderen Mitgliedstaat             |
| Lagen Portalverbund           |                                                        |
| Einheitlicher Ansprechpartner | Nein                                                   |
| Fachlich freigegeben am       | 06.05.2021                                             |

| Modul                        | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fachlich freigegeben durch   | Ministry of Finance Mecklenburg-Western Pomerania<br>Ministry of Finance Rhineland-Palatinate                                                                                                                                                                                                                                                                                                                                      |
| Handlungsgrundlage           | <a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a><br><a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a><br><a href="https://www.gesetze-im-internet.de/estg/">https://www.gesetze-im-internet.de/estg/</a>                                                                                                                              |
| 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 state revenue. The legal basis is the Income Tax Act.                                                                                                                                                                                                                          |
| Erforderliche Unterlagen     |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Voraussetzungen              | Income tax is subject to income from <ul style="list-style-type: none"> <li>• Agriculture and forestry,</li> <li>• Commercial enterprise,</li> <li>• self-employed work,</li> <li>• non-self-employed work,</li> <li>• capital assets</li> <li>• rental and leasing as well as</li> <li>• other income, such as B. income from a pension from the statutory pension insurance or income from private sale transactions.</li> </ul> |
| 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 expenses, variable tax rate) take into account your personal capacity as a taxpayer. Expenses for living (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses.   |
| Bearbeitungsdauer            |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Frist                        |                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| weiterführende Informationen |                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| Modul             | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| Hinweise          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Rechtsbehelf      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Kurztext          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Ansprechpunkt     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Zuständige Stelle | <p>Contact the tax office responsible for you. You can determine this by searching for the tax office on the website of the Federal Central Tax Office.</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</a></p>                                                                                                                                |
| Formulare         | <p>The income tax return must generally be submitted electronically if you generate 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.</p> <p>Otherwise, you can obtain the forms required to prepare the income tax return from all tax offices, from many cities and municipalities (e.g. citizens' offices).</p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> |
| Ursprungsportal   | Income tax fixing, Income tax assessment, Einkommensteuer Festsetzung                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |