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# As a commercial partnership or partnership company, apply for income tax treatment as a corporation

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/121472980/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102153261001
Leistungsbezeichnung I	As a commercial partnership or partnership company, apply for income tax treatment as a corporation
Leistungsbezeichnung II	As a commercial partnership or partnership company, apply for income tax treatment as a corporation
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	

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Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.03.2022
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/fvg_1971/_5.html">https://www.gesetze-im-internet.de/fvg_1971/_5.html</a> <a href="https://www.gesetze-im-internet.de/kstg_1977/_1.html">https://www.gesetze-im-internet.de/kstg_1977/_1.html</a> <a href="https://www.gesetze-im-internet.de/fvg_1971/_5.html">https://www.gesetze-im-internet.de/fvg_1971/_5.html</a> <a href="https://www.gesetze-im-internet.de/kstg_1977/_1.html">https://www.gesetze-im-internet.de/kstg_1977/_1.html</a>
Teaser	As a commercial partnership or partnership company, you can apply to be treated as a corporation for income tax purposes under certain conditions.
Volltext	<p>Commercial partnerships and partnerships have the option to apply to be treated as a corporation for income tax purposes.</p> <p>This option can be exercised for the first time for financial years beginning after December 31, 2021.</p> <p>When exercising this option, the commercial partnership or partnership company is treated as a corporation for income tax purposes and its partners are treated as the non-personally liable partners of a corporation.</p> <p>The option is excluded for investment funds within the meaning of the Investment Tax Act as well as for sole proprietorships, partnerships under civil law, communities of heirs and purely internal companies.</p> <p>The Federal Central Tax Office (BZSt) is responsible for companies based abroad that only generate income that is subject to withholding tax on capital gains or tax deduction on the basis of Section 50a EStG and for which income tax is deemed to have been paid in accordance with Section 50 (2) sentence 1 EStG or</p>

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corporation tax in accordance with Section 32 (1) KStG.

If you do not receive a rejection notice, the competent tax authority will assume that the option is effective. As a rule, you will receive notification of the issue of a corporation tax number.

If the conditions for the option are met without interruption, you do not have to submit a new application for the following financial years.

The option is terminated upon application or if the conditions for the option no longer apply.

**Erforderliche Unterlagen**

- Copy of the resolution on the application
- If the place of management of the company is abroad: Proof that the company is subject to a tax liability comparable to German unlimited corporation tax liability in the country in which the management is located (e.g. current corporation tax assessment notice or confirmation from the foreign country) and a certificate of residence from the competent foreign tax authority and
- Memorandum and/or articles of association.
- The evidence must be submitted to the competent tax authority together with the application.

**Voraussetzungen**

- Commercial partnerships and partnerships within the meaning of the German Partnership Act (Partnerschaftsgesellschaftsgesetz) as well as comparable foreign companies are eligible to apply.
- The option is excluded for Investment funds within the meaning of the Investment Tax Act, sole proprietorships, companies under civil law, communities of heirs and purely internal companies.
- You cannot submit the application before the company is founded.
- If your company is based in Argentina, Brazil, China, Costa Rica, Egypt, Gibraltar, Isles of Man, Jersey, Guernsey, Republic of Korea, Kuwait, Mexico, San Marino, Switzerland, Singapore, Sri Lanka or Venezuela, you must appoint a German authorized recipient.

**Kosten**

There are no costs.

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**Verfahrensablauf**

- Send the application for the corporate income tax option (e.g. via "My Elster" or the application for companies based abroad provided on the BZSt website) to the relevant tax authority
- Attach any necessary supporting documents Copy of the resolution on the application
- if the management of the company is located abroad: Proof that the company is subject to a tax liability comparable to German unlimited corporation tax liability in the country in which the management is located. Certificate of residence from the competent foreign tax authority
- If the tax authority assumes that your application is valid, you will usually receive a letter informing you of your future corporation tax number.
- If the requirements are not met, you will receive a rejection notice.

**Bearbeitungsdauer**
**Frist**

Application deadline: At any time, at the latest one month before the start of the financial year from which the option is to apply.

**weiterführende Informationen**

[https://www.bzst.de/DE/Unternehmen/EUInternational/Option\\_nach\\_1a\\_KStG/option\\_nach\\_1a\\_kstg.html](https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg.html)  
[https://www.bzst.de/DE/Unternehmen/EUInternational/Option\\_nach\\_1a\\_KStG/option\\_nach\\_1a\\_kstg.html](https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg.html)

**Hinweise**

There are no indications or special features.

**Rechtsbehelf**

- Objection

**Kurztext**

- Application for the corporate income tax option Acceptance for commercial partnerships and partnerships
- Eligible to apply are Commercial partnerships, i.e. general partnerships and limited partnerships within the meaning of Sections 105 and 161 HGB, including the European Economic Interest Grouping, Partnership companies within the meaning of the Partnership Companies Act, Companies with a foreign legal form that are comparable to the company forms listed in Section 1a (1) sentence 1 of the German Corporation Tax Act and are subject to a tax liability abroad that is comparable to the unlimited German corporation tax

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liability.

- The following are not eligible to apply Investment funds within the meaning of the Investment Tax Act, sole proprietorships, partnerships under civil law, communities of heirs and purely internal companies, such as atypical silent partnerships.
- The application cannot be submitted before the company is founded.
- Option can be exercised for the first time for financial years beginning after December 31, 2021
- The application for the option can be submitted at any time.
- The application must be received by the competent tax authority at least 1 month before the start of the financial year from which the option is to apply.
- For companies domiciled abroad that only generate income that is subject to withholding tax on capital gains or tax withheld on the basis of Section 50a EStG and income tax pursuant to Section 50 (2) sentence 1 EStG or corporation tax pursuant to Section 32 (1) KStG is deemed to have been paid as a result, the application must be submitted to the Federal Central Tax Office (BZSt) in accordance with Section 1a (1) sentence 4 KStG.
- The tax office responsible for the separate and uniform determination of the company's income is generally responsible; in the case of a company domiciled abroad that only generates income subject to withholding tax: Federal Central Tax Office (BZSt)

**Ansprechpunkt**
**Zuständige Stelle**

Your responsible tax office

**Formulare**
**Ursprungsportal**

As a commercial partnership or partnership company, apply for income tax treatment as a corporation, Als Personenhandels-gesellschaft oder Partnerschaftsgesellschaft die ertragsteuerliche Behandlung wie eine Kapitalgesellschaft beantragen