

99102019120000, 99102019120000

Registering a company or self-employed activity for tax purposes

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/217310862/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Registering a company or self-employed activity for tax purposes
Leistungsbezeichnung II	Registering a company or self-employed activity for tax purposes
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)

Modul	Sachverhalt
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Anmeldepflichten (2010100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.12.2023
Fachlich freigegeben durch	Thuringian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you set up a company, acquire an interest in a company or become self-employed, you must inform the tax office.
Volltext	<p>Companies and the self-employed also have to worry about tax during the start-up phase.</p> <p>In order for the tax office to classify you correctly for tax purposes, it needs certain information about your company or your 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 being individually requested to do so by your local tax office, if possible using the online procedure via the online tax office "ELSTER".</p> <p>The tax office uses this questionnaire to 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 likely to have to pay. <p>The information you provide in the tax registration questionnaire forms the basis for all correspondence</p>

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	<p>relating to your business or self-employed activity with the tax office.</p> <p>You must also complete the tax registration questionnaire if you want to work part-time.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • for representation: power of attorney to receive • for tax payment by direct debit: Completed SEPA mandate • 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 (freelance) or • agricultural and forestry activity, <p>or you establish a</p> <ul style="list-style-type: none"> • corporation, • corporation, • partnership/community or an • association, <p>or</p> <ul style="list-style-type: none"> • You participate in a partnership/community or • You do not run your business as a hobby (no intention of making a profit).
Kosten	none
Verfahrensablauf	<p>As a rule, you must register your company or self-employed activity for tax purposes online.</p> <p>Make your tax registration online:</p> <ul style="list-style-type: none"> • Log in to the "ELSTER- Ihr Online-Finanzamt" website 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 also need the ELSTER user account to submit your tax return electronically.

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- Then select the "All forms" option under the "Forms & services" tab. Then click on the tax registration questionnaire relevant to your business or self-employed activity.
- Complete the online form in full and upload any required documents. Submit the questionnaire.
- The tax office will check your details and you may need to submit additional documents.
- You will then be notified of your tax number in writing.

Note: There is currently no online procedure available for associations.

In cases of hardship or if an online procedure is not yet available, you can register for tax purposes in writing:

- If available, download the relevant tax registration questionnaire from the website of the Federal Tax Administration or request one from the tax office responsible for you.
- Complete the questionnaire in full. Use the questionnaire to check whether the tax office requires further documents from you.
- Send the questionnaire and any documents to your tax office. The tax office will check your details and you may need to submit additional documents.
- You will then receive a notification of your tax registration.

Bearbeitungsdauer

The processing time varies depending on the responsible tax office.

Frist

Tax registration: Usually within one month of starting your business. Note: In some cases, there are other deadlines, for example for start-ups abroad.

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

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

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	<p>Starting a commercial, self-employed (freelance) or agricultural and forestry activity, founding a corporation, joint-stock company (also under foreign law), a partnership/community or an association or participation in a partnership and also in the case of a secondary occupation</p> <ul style="list-style-type: none"> • Registration takes place via the questionnaire for tax registration and either: online via the online tax office "ELSTER" (standard procedure) or in writing by downloading the questionnaire from the Federal Tax Administration's form management system • the questionnaire is used for the correct tax registration of the company/activity • since 01.01.2020, the tax office no longer makes individual requests • No costs are incurred • Responsible: Tax office
Ansprechpunkt	<p>You can find the tax office responsible for you using the search function of the Federal Central Tax Office.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html?lv2=90774</p>
Zuständige Stelle	
Formulare	<p>https://www.formulare-bfinv.de/</p> <p>https://www.formulare-bfinv.de/</p>
Ursprungsportal	<p>Registering a company or self-employed activity for tax purposes, Unternehmen oder selbstständige Tätigkeit zur Steuer anmelden</p>