

99102008002000, 99102008002000

Determine income tax

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/354624/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Determine income tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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, Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2021
Fachlich freigegeben durch	TFM
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	Income tax is a tax levied on the income of natural persons.
Volltext	The income tax is a Tax levied on the income of natural persons. Income tax is one of the state's most important sources of revenue. The basis of assessment is the taxable income. Numerous regulations (e.g. tax allowances, exemption limits, lump sums, special expenses, extraordinary burdens, variable tax rate) take into account your personal capacity as a taxpayer. Expenses for private living (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses. This also applies to such expenses that the taxpayer's economic or social position entails, even if they further his/her profession or activity. The federal and state tax administrations have developed a procedure for the electronic transmission of tax return data (My ELSTER) to the tax offices.
Erforderliche Unterlagen	• Income tax return • Registration "My ELSTER" if necessary Registration is required for submitting the income tax return via the tax authorities' service portal "My ELSTER". • Profit determination documents (balance sheet, profit and loss statement, attachments to the profit determination, if applicable)

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	You can also find out which documents are required in detail from the notes in the respective tax return form.
Voraussetzungen	Income tax is levied on income from • Agriculture and forestry, • business operations, • self-employed work, • non-self-employed work, • capital assets • renting and leasing, and • other income such as income from a pension from the statutory pension insurance or income from private sales transactions.
Kosten	There are no fees to pay.
Verfahrensablauf	
Bearbeitungsdauer	How long it takes to process an income tax return or to assess income tax always depends on the circumstances of the individual case.
Frist	Submission deadline of the income tax return is in principle: • 31.07. of the calendar year following the tax 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	For more information on income tax, visit the Federal Ministry of Finance site. https://www.bundesfinanzministerium.de/Web/DE/Home/home.html https://www.bundesfinanzministerium.de/Web/DE/Home/home.html
Rechtsbehelf	The income tax assessment can be challenged with an appeal (so-called objection) and must then be reviewed again by the tax office.
Kurztext	The income tax is a tax levied on the income of natural persons. It is assessed on the basis of the tax rate of

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	the taxable income. The local tax office is responsible.
Ansprechpunkt	Contact the tax office responsible for you. You can find out which tax office is responsible for you below. https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	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 ("My ELSTER"). 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), and below https://finanzamt.thueringen.de/service/formulare/ https://finanzamt.thueringen.de/service/formulare/
Ursprungsportal	Einkommensteuer festsetzen, Determine income tax