

99102014002000, 99102014002000

Determine corporate income tax

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/379569/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Determine corporate income tax
Leistungsbezeichnung II	Assessment of corporate income tax
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
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.09.2021

Modul	Sachverhalt
Fachlich freigegeben durch	TFM
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/_149.html http://www.gesetze-im-internet.de/ao_1977/_150.html http://www.gesetze-im-internet.de/ao_1977/_155.html http://www.gesetze-im-internet.de/ao_1977/_157.html http://www.gesetze-im-internet.de/ao_1977/_224.html http://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/kstg_1977/_1.html https://www.gesetze-im-internet.de/kstg_1977/_2.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_8.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/kstg_1977/_31.html http://www.gesetze-im-internet.de/estg/_25.html http://www.gesetze-im-internet.de/estg/_36.html http://www.gesetze-im-internet.de/ao_1977/_149.html http://www.gesetze-im-internet.de/ao_1977/_150.html http://www.gesetze-im-internet.de/ao_1977/_155.html http://www.gesetze-im-internet.de/ao_1977/_157.html http://www.gesetze-im-internet.de/ao_1977/_224.html http://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/kstg_1977/_1.html https://www.gesetze-im-internet.de/kstg_1977/_2.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_8.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/kstg_1977/_31.html http://www.gesetze-im-internet.de/estg/_25.html http://www.gesetze-im-internet.de/estg/_36.html
Teaser	Corporations are subject to corporate income tax on their taxable income.
Volltext	Corporate income tax is a tax levied on the income of corporations (legal entities). Taxable entities are corporations, associations of persons or estates that have their management or registered office in Germany. Legal entities subject to corporate income tax include, in particular, limited liability companies, stock corporations, foundations and institutions with

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legal capacity, as well as associations with and without legal capacity. The basis for taxation is the income received by the corporation within the calendar year.

The corporate income tax is a joint tax, which accrues to the Federal Government and the Länder in equal shares.

As a rule, the basis for the assessment of corporate income tax is the corporate income tax return.

The corporate income tax return and the annual determination of profits must generally be transmitted electronically to the tax authorities. Information on the procedure for the electronic transmission of tax return data (ELSTER) to the tax offices is available on the ELSTER homepage. For the electronic transmission of corporate income tax returns (with the exception of the transmission of the so-called e-balance sheet), the free software ElsterFomular is available, which can be downloaded from the homepage of ELSTER .

The tax office determines the amount of corporate income tax on the basis of income and notifies the corporation concerned. The corporate income tax rate is currently 15 percent of the taxable income.

Whether you, as a managing director or board member of a corporation, are required to file a corporate income tax return is determined by the provisions of the German Corporate Income Tax Act (KStG). In cases of doubt, please consult a tax advisor.

Erforderliche Unterlagen

- Corporate income tax return (submitted electronically). Declarations submitted on paper will be treated as not submitted, with the exception of special hardship cases.
- If applicable, registration "My ELSTER Registration is required for submitting the corporate income tax return via the tax authorities' service portal "My ELSTER".
- Profit determination documents (balance sheet, profit and loss statement, annexes to the profit determination, if applicable)

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	<p>You can also find out which documents are required in detail from the notes in the respective tax return form.</p>
Voraussetzungen	<p>Corporations, associations of persons and estates are subject to unlimited corporate income tax liability if they have their management or registered office in Germany. These are, for example:</p> <ul style="list-style-type: none"> • Corporations (among others: Stock corporations, limited liability companies, entrepreneurial companies), • cooperatives, • associations, • foundations. <p>In addition, foreign companies may be subject to corporate income tax on their domestic income.</p> <p>If a corporation is subject to corporate income tax, a corporate income tax return must be filed. As a rule, this must be done electronically.</p> <p>A determination of profits - also electronically - must always be submitted with the corporate income tax return.</p> <p>If necessary, further declarations (e.g. turnover or trade tax declaration) must be submitted. In cases of doubt, please consult a tax advisor.</p>
Kosten	There are no fees to pay.
Verfahrensablauf	<p>After the corporate income tax return has been submitted to the relevant tax office, it is audited by the tax office.</p> <p>After the audit, the tax office will issue a corporate income tax assessment notice. This is used to determine the corporate income tax.</p>
Bearbeitungsdauer	How long it takes to process a corporate income tax return or to assess corporate income tax always depends on the circumstances of the individual case.
Frist	The deadline for submitting the corporate income tax return is generally: • 31.07. of the calendar year

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following the taxable 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 have received tax advice. The filing deadline for the 2019 calendar year, which in principle expires at the end of February 2021, has been extended by law by 6 months (by 5 months for advised farmers and foresters with a different fiscal year). Tax returns for 2019 can therefore be submitted on time until August 31, 2021 in advised cases (until December 31, 2021 in advised farmers and foresters with a deviating business year). The deadlines for submitting tax returns for the 2020 assessment period have generally been extended a) for tax advised taxpayers by 3 months until 31.05.2022 (for advised farmers and foresters until 01.11.2022) and b) for tax non-advised taxpayers by 3 months until 01.11.2021 (for non-advised farmers and foresters until 02.05.2022).

weiterführende Informationen
Hinweise

- The assessed tax is generally to be paid by bank transfer. Alternatively, it is possible to participate in the SEPA direct debit procedure.
- An appeal may be lodged against the corporate income tax assessment.

Rechtsbehelf
Kurztext

- Corporate income tax assessment
- Filing corporate income tax return
- Electronic submission
- Assessment basis is the taxable income
- Pay corporate income tax
- responsible: Tax office

Ansprechpunkt

As a rule, the tax office in whose district the management of the corporation is located is responsible for the taxation of corporations. If the place of management cannot be determined, the tax office in whose district the corporation has its registered office is generally responsible. Deviations from these principles result from the Thuringian Tax Office Competence Ordinance.

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	<p>The employees at the tax office are available to answer general tax questions. However, specific tax advice in individual cases is reserved for the tax advisory professions.</p> <p>https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • electronic corporate income tax return and electronic determination of profits <p>https://finanzamt.thueringen.de/service/elster/ https://finanzamt.thueringen.de/service/elster/</p>
Ursprungsportal	Determine corporate income tax, Körperschaftsteuer festsetzen