

99102019120000, 99102019120000

Registering a company for tax purposes

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/230019035/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000, 99102019120000
Leistungsbezeichnung I	Registering a company for tax purposes
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Zusendung (120)
SDG-Informationsbereich	Eintragung, Änderung der Rechtsform oder Schließung eines Unternehmens (Registrierungsverfahren und Rechtsformen für geschäftliche Tätigkeiten)
Lagen Portalverbund	Anmeldepflichten (2010100), Steuern und Abgaben für

Modul	Sachverhalt
	Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.03.2021
Fachlich freigegeben durch	FM
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>When opening</p> <ul style="list-style-type: none"> • an agricultural and forestry business, • a commercial enterprise or • a permanent establishment <p>this must be reported to the municipality in which the business or permanent establishment is opened. The municipality passes this information on to the responsible tax office.</p> <p>If you take up freelance work, you must inform the tax office yourself.</p> <p>In addition, when opening an agricultural, forestry or commercial business or starting a freelance activity, the legal and factual circumstances relevant to taxation must be declared in the "Questionnaire for tax registration". The questionnaire must be submitted electronically via the officially prescribed interface in accordance with the officially prescribed data set.</p> <p>The following questionnaires are available for this purpose:</p> <ul style="list-style-type: none"> • Commencement of commercial, self-employed (freelance) or agricultural and forestry activities (sole proprietorship),

Modul

Sachverhalt

- Formation of a partnership/association,
- Formation of a corporation or cooperative,
- Formation of a corporation under foreign law,
- Participation in a partnership/community.

Electronic questionnaires for tax registration as well as further information on transmission are provided in the online tax office "My ELSTER".

In cases of undue hardship, the tax office may waive electronic transmission.

The questionnaire "Establishment of an association or another corporation under private law within the meaning of Section 1 (1) no. 4 and 5 KStG or commencement of economic/entrepreneurial activity" is only available in paper form and is published in the forms of the State Tax Office and in the Forms Management System (FMS) of the Federal Tax Administration published.

<https://www.elster.de>

<https://www.lfst-rlp.de/service/vordrucke>

<https://www.formulare-bfinv.de>

<https://www.elster.de>

<https://www.lfst-rlp.de/service/vordrucke>

<https://www.formulare-bfinv.de>

Erforderliche Unterlagen

Questionnaire for tax registration and the documents mentioned in the questionnaire.

In the case of representation, the corresponding power of attorney.

In the case of tax payment by direct debit, the completed SEPA mandate.

Voraussetzungen

Opening

- an agricultural and forestry business,
- a commercial enterprise or
- a permanent establishment

or

- commencement of a freelance activity.

Modul	Sachverhalt
Kosten	None.
Verfahrensablauf	<p>The questionnaire for tax registration must always be submitted electronically. To do this, log in to the German tax authorities' website "ELSTER- Ihr Online-Finanzamt" with your ELSTER user account.</p> <p>Please 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 returns, advance VAT returns and income tax returns electronically. Help with registering with My ELSTER is available on the website of the State Tax Office.</p> <p>Are you a minor or a person without a domestic residence and without an identification number? Then you can submit the questionnaire for tax registration via a separate registration form (so-called ELSTERLight account). You can register here using your e-mail address. With this account, you can only submit the tax registration questionnaire electronically to the tax office. Once you have received your tax number, you can convert this registration into a fully-fledged user account.</p> <p>Then select the "All forms" option under the "Forms & services" tab. Then click on the questionnaire for tax registration relevant to your business or self-employed activity.</p> <p>Complete the online form in full, upload any necessary documents and submit the questionnaire.</p> <p>The tax office will check your details and contact you if further documents are required. You will then be notified of your tax number in writing.</p> <p>In the event of undue hardship, the tax office may waive electronic submission. If you are of the opinion that you cannot reasonably be expected to submit the questionnaire electronically due to undue hardship, please contact the relevant tax office.</p>

Modul
Sachverhalt

Please note: There is currently no online procedure available for associations.

Make your tax registration in writing:

Download the relevant questionnaire for tax registration in the Forms Management System (FMS) of the Federal Tax Administration download.

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 contact you if further documents are required. You will then be notified of your tax number in writing.

<https://www.elster.de/>

<https://www.lfst-rlp.de/elster/fragen-und-antworten>

<https://www.formulare-bfinv.de/>

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<https://www.formulare-bfinv.de/>

Bearbeitungsdauer
Frist

The notification to the tax office must be made within one month of the opening of the business or the commencement of the freelance activity. The same applies to the submission of the questionnaire for tax registration.

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext

Taxable persons are obliged to notify the tax office if they open a commercial or agricultural or forestry business or take up a freelance activity.

Ansprechpunkt

Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office.

Modul	Sachverhalt
	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	<p>Electronic questionnaires for tax registration and further information on transmission are provided in the online tax office "My ELSTER".</p> <p>The forms management system (FMS) of the Federal Tax Administration is available for associations.is available.</p> <p>If you are of the opinion that you cannot reasonably be expected to submit the questionnaire electronically due to undue hardship, please contact the relevant tax office.</p> <p>https://www.elster.de/ https://www.formulare-bfinv.de/ https://www.elster.de/ https://www.formulare-bfinv.de/</p>
Ursprungsportal	Unternehmen steuerlich anmelden, Registering a company for tax purposes