

99102008002000, 99102008002000

Income tax

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/8937640/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Income tax
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	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	02.03.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/index.html https://www.gesetze-im-internet.de/estg/index.html
Teaser	Income tax is a tax levied on the income of natural persons.
Volltext	Income tax is a tax levied on the income of natural persons. The basis of assessment is taxable income. Income tax is one of the most important sources of revenue for the state. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	
Voraussetzungen	Income from • agriculture and forestry, • commercial enterprise, • independent work, • employment as a non-self-employed person, • Capital assets • renting and leasing as well as • other income, such as income from a pension from the statutory pension insurance scheme or income from private sales transactions.
Kosten	None.
Verfahrensablauf	The income tax payable is obtained by applying the tax scale to taxable income. Your personal ability as a taxpayer is taken into account by numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary charges, variable tax rate). Lifestyle expenses (usually e.g. expenses for food, clothing, housing) may not be deducted as operating expenses or business expenses.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	In principle, the income tax return must be submitted electronically if you earn income as a farmer and forester, trader or freelancer. In other cases, voluntary electronic transmission is possible. The required tax software 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. Otherwise, you will receive the forms necessary for the preparation of the income tax return at all tax offices, at many cities and municipalities (e.g. citizens' offices). Furthermore, the corresponding tax return forms are available for download on the homepage of the State Tax Office. https://www.elster.de/eportal/start https://www.lfst-rlp.de/service/vordrucke https://www.elster.de/eportal/start https://www.lfst-rlp.de/service/vordrucke
Ursprungsportal	Einkommensteuer, Income tax