

99102008002000, 99102008002000

Income tax assessment

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/108506182/L100041>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Income tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Brandenburg
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	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	27.10.2020
Fachlich freigegeben durch	Ministry of Finance and for Europe of the State of Brandenburg
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	Income tax is a tax on citizens' income.
Volltext	Income tax is a tax on citizens' income. Income tax is payed on income from: • agriculture and forestry, • Commercial enterprise, • independent work, • employment, • Capital assets • Renting and leasing as well as other income, such as.B income from a pension from the statutory pension insurance or income from private sales transactions. The income tax to be determined is determined by applying the tax rate to the taxable income. Numerous regulations (e.B allowances, allowances, lump sums, special expenses, extraordinary charges, variable tax rate) take into account your personal capacity as a taxpayer. Expenses for private living (e.B expenses for food, clothing, housing) must be borne by you. These cannot be claimed to reduce taxes.
Erforderliche Unterlagen	In the context of the income tax return, there is no legal obligation to provide supporting documents. These must be kept. If necessary, the tax office will request the necessary documents.
Voraussetzungen	• You are obliged to file an income tax return, • You apply for assessment for income tax or • You have been asked by your tax office to file an income tax return.
Kosten	none

Modul	Sachverhalt
Verfahrensablauf	The income tax return you have submitted to the tax office will be checked. After final processing, you will receive an income tax assessment.
Bearbeitungsdauer	The information necessary for the processing of income tax (such as .B wage certificate, pay replacement certificates) is regularly available to the tax authorities from mid-March of the following year. Accordingly, the tax offices can start processing the tax returns from this point on. Tax returns are processed in the order in which they are received.
Frist	Anyone who is obliged to submit a tax return must submit it to the tax office by 31 July of the following year. If you get help from a tax consultant or an income tax assistance association, the submission deadline is extended to the last day of February of the year after next.
weiterführende Informationen	https://finanzamt.brandenburg.de/fa/de/steuern/elster/ https://finanzamt.brandenburg.de/fa/de/steuern/elster/
Hinweise	https://mdfe.brandenburg.de/mdfe/de/themen/steuern-und-finanzamt/ https://mdfe.brandenburg.de/mdfe/de/themen/steuern-und-finanzamt/
Rechtsbehelf	
Kurztext	Income tax is a tax on citizens' income.
Ansprechpunkt	
Zuständige Stelle	Your place of residence Tax Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://finanzamt.brandenburg.de/fa/de/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://finanzamt.brandenburg.de/fa/de/
Formulare	In principle, the income tax return must be submitted electronically if you earn income from agriculture and forestry, business or self-employment. In other cases,

Modul

Sachverhalt

voluntary electronic transmission is advisable. Electronic communication saves postal routes and your declaration is transmitted directly and securely to the responsible office of your tax office. The income tax return can be prepared and submitted free of charge via the ELSTER online portal of the tax administration. In addition, it is possible to use the tax software offered by many commercial providers. Otherwise, you will receive the forms required for the preparation of the income tax return in all tax offices during the respective office hours or via the form center of the Federal Ministry of Finance
<https://www.bundesfinanzministerium.de/Web/DE/Service/Formulare/formulare.html>
<https://www.elster.de/eportal/start>
<https://www.elster.de/eportal/start>

Ursprungsportal

Einkommensteuer Festsetzung, Income tax assessment