

99135008061000

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/142603/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99135008061000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Practice trustee; application for appointment
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	24.01.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Steuerberaterkammer Nürnberg
Handlungsgrundlage	https://www.gesetze-im-internet.de/stberg/_71.html https://www.gesetze-im-internet.de/stberg/_71.html
Teaser	Heirs can apply for the appointment of a practice trustee for the practice of a deceased tax advisor.
Volltext	If the practice of a deceased tax advisor or tax agent is to be transferred to a specific person who is not yet authorized to provide assistance in tax matters at the time of the deceased professional's death, the competent Chamber of Tax Advisors may, at the request of the heirs, appoint a tax advisor or tax agent as trustee for a period of up to three years. In exceptional cases, the period may be extended by a further year.
Erforderliche Unterlagen	• Proof of inheritance status
Voraussetzungen	The person to whom the practice of a deceased tax advisor or tax agent is to be transferred is not yet authorized to provide assistance in tax matters at the time of the deceased professional's death.
Kosten	Fees are payable for processing the application, the amount of which varies depending on the responsible Chamber of Tax Consultants.
Verfahrensablauf	The appointment of a practice trustee must be applied for by the heirs in writing or online at the relevant Chamber of Tax Consultants. Once the application has been received, it will be reviewed and a decision will then be issued.
Bearbeitungsdauer	
Frist	none
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Administrative court action

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal