

99102019120000

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/27325/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102019120000
Leistungsbezeichnung I	
Leistungsbezeichnung II	register a company or self-employed activity for tax
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	26.09.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_138.html https://www.gesetze-im-internet.de/ao_1977/_138.html
Teaser	If you start a business, take an interest in a business or become self-employed, you must inform the tax office.
Volltext	Businesses and self-employed people also have to worry about tax during the start-up phase. In order for the tax office to be able to classify you correctly for tax purposes, it needs certain information about your company or self-employed activity. This information must be provided in the "questionnaire for tax registration". You must fill in and submit this questionnaire within one month without individual request by your local tax office, if possible by online procedure via the online tax office "ELSTER". The tax office uses this questionnaire to determine, among other things, • what kind of taxes you have to pay, • when you have to pay, • how much you are expected to pay. The information you provide in the tax registration questionnaire forms the basis for all correspondence about your business or self-employment with the tax office. Even if you want to work part-time, you must fill in the tax registration questionnaire.
Erforderliche Unterlagen	• Required Documents for representation: power of attorney to receive for tax payment by direct debit: Completed SEPA mandate in individual cases, further documents specified in the respective questionnaire

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	for tax registration
Voraussetzungen	You take a • commercial, • self-employed (freelance), or • agricultural and forestry activity, or you establish a • corporation, • corporation • partnership/association or an • association, or • you participate in a partnership/association • You are not carrying on your business as a hobby (no intention to make a profit).
Kosten	none
Verfahrensablauf	You should file your business or self-employment tax return online if possible. Carry out tax registration online: • Log on to the website "ELSTER- Ihr Online-Finanzamt" of the German tax administration with your ELSTER user account. Note: If you do not already have an ELSTER user account, you must first create one. Registration involves several steps and can take up to two weeks. You will also need the ELSTER user account to submit your tax return electronically. • Then select the option "All forms" under the tab "Forms & Services". Then click on the tax registration questionnaire relevant to your trade or self-employed activity. • Complete the online form in full and upload any required documentation. Submit the questionnaire. • The tax office will check your details and you may need to submit additional documents. • You will then be notified of your tax number in writing.

Modul

Sachverhalt

Note: There is currently no online procedure available for associations and corporations under foreign law.

Submit your tax registration in writing:

- Download the relevant tax registration questionnaire from the Federal Tax Administration website.
- Complete the questionnaire in full. Use the questionnaire to check whether the tax office requires any further documents from you.
- Send the questionnaire and any documents to your tax office. The tax office will check your information and you may have to submit additional documents.
- You will then receive a notice about your tax registration.

Bearbeitungsdauer

The processing time varies depending on the tax office responsible.

Frist

- Tax registration: Usually within one month after you start the business. Note: In some cases there are other deadlines, for example when setting up abroad.

weiterführende Informationen

<http://www.bestellen.bayern.de/shoplink/06003013.htm>
<http://www.bestellen.bayern.de/shoplink/06003013.htm>
http://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
http://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
https://www.elster.de/eportal/helpGlobal?themaGlobal=help_fse
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Hinweise

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal