99102008000000

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Income tax return, employee submission
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Income tax declaration - employee submission</div>, <div lang="en-x-mtfrom-de">Tax return - employee submission</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	
Volltext	In certain cases, employees are obliged to submit an income tax return without prior request by the tax office, because the actual annual tax liability can only be determined by means of an assessment. This is the case, for example, when the positive sum of the income that has not been subject to wage tax deduction, such as income from textile business, agriculture and forestry, self-employed work or pensions from the statutory pension insurance, is more than 410 euros per year or the positive sum of certain wage replacement benefits, such as short-time work allowance, unemployment benefit and sickness benefit, was more than 410 euros per year or both spouses have received wages and one of them is taxed according to tax class V or VI or the factor method has been used for tax class IV or an employee has received wages from several employers (including pensions) at the same time, or An exemption has been granted by the tax office as part of the wage tax reduction procedure (ELStAM) (except for the number of child allowances or lump sum for disabled people) and the total wage achieved in the 2020 calendar year is 11,900 euros (2021: 12,250 euros), for spouses / partners who are assessed together Exceeds 22,600 euros (2021: 23,350 euros). Anyone who is asked to do so by the tax office is also required to submit an income tax return. However, the obligation to submit an income tax return does not necessarily mean that an additional income tax payment can be expected. In fact, in these cases, too, there is often a tax refund, especially if there is no further income or tax-increasing facts.
Erforderliche Unterlagen	No
Voraussetzungen	

Modul	Sachverhalt
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	see links.
weiterführende Informationen	https://www.hamburg.de/fb/steuerformulare/ https://www.hamburg.de/fb/steuerformulare/ https://www.formulare-bfinv.de https://www.formulare-bfinv.de https://www.hamburg.de/service/info/11440572/ https://www.hamburg.de/behoerdenfinder/hamburg/11440572/ https://www.hamburg.de/service/info/11439993/ https://www.hamburg.de/behoerdenfinder/hamburg/11439993/
Hinweise	In addition to the information and collection points of the responsible tax office, you can also go to the information and collection points of the other Hamburg tax offices. In the tax office that is not regionally responsible, there is no access to the procedure and inquiries about specific tax cases cannot be answered. If employees generate income from agriculture and forestry, from commercial operations or from self-employed work of more than EUR 410 per year, the tax return must generally be transmitted to the tax office using the officially prescribed data set by remote data transmission (electronically). The tax office in whose district the employee is domiciled at the time of filing the income tax return is responsible for the income tax assessment.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Authority finder Hamburg
Zuständige Stelle	Tax offices

Modul	Sachverhalt
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)