

99102008000000

Income tax application

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009748/S100002>

| Modul | Sachverhalt |
|---------------------------|--|
| Leistungsschlüssel | 99102008000000 |
| Leistungsbezeichnung I | Income tax application |
| Leistungsbezeichnung II | Income tax return, application |
| Typisierung | 2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug |
| Quellredaktion | Hamburg |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | <div lang="en-x-mtfrom-de">Income tax declaration - application</div>, <div lang="en-x-mtfrom-de">Tax return - application</div> |
| Leistungstyp | |
| Leistungsgruppierung | |
| Verrichtungskennung | |
| SDG-Informationsbereich | |
| Lagen Portalverbund | |
| Einheitlicher | |

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| Ansprechpartner | Nein |
| Fachlich freigegeben am | 25.01.2022 |
| Fachlich freigegeben durch | |
| Handlungsgrundlage | Section 25 Paragraph 4 and Section 46 Paragraph 2 No. 8 Income Tax Act; for the period §§ 169-170 Tax Code |
| Teaser | Even if you are not legally obliged to submit an income tax return, you have the option of submitting a corresponding declaration for income tax assessment. |
| Volltext | <p>If too much income tax was paid for you and there is no obligation to submit an income tax return, you can apply to the tax office for an income tax assessment. Too much income tax may have been withheld for the following reasons, for example:</p> <ul style="list-style-type: none"> • Your employment relationship did not last the entire year, • You and your spouse or your spouse/life partner each have tax class IV, • You have incurred deductible expenses, e.g. B. Income-related expenses that are higher than the employee lump sum of 1,000 euros, • for your child, the child allowance and the allowance for the need for care and education or training may be taken into account. <p>You apply for an income tax assessment by submitting an income tax return.</p> <p>The tax return must always be submitted to the tax office responsible for your current place of residence. If you have questions about the correct submission of the tax return in connection with registering/changing your place of residence, see the links.</p> |
| Erforderliche Unterlagen | <p>The application must be submitted using the officially prescribed form. Deviating from this, it can be done by means of an electronic tax return (ELSTER).</p> <p>If you do not yet have a tax number, you can apply for one when submitting the declaration via ELSTER. In this case, ELSTER does not enter a tax number and offers a manual selection of the responsible tax office.</p> |

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| Voraussetzungen | <ul style="list-style-type: none"> • There is no legal obligation for you to submit an income tax return |
| Kosten | Gebühr: Es fallen keine Kosten an |
| Verfahrensablauf | <ul style="list-style-type: none"> • Apply for a tax number at the tax office responsible for you using your tax identification number • Submit the declaration forms you need along with the signed cover sheet or use the ELSTER online service. |
| Bearbeitungsdauer | The processing time depends on the individual case and the general workload. |
| Frist | The application must be received by the tax office within the general deadline of four years. The period begins at the end of the calendar year in which the wages were received. Example: The application for an assessment for 2016 can be submitted by December 31, 2020. |
| 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.elster.de https://www.elster.de https://www.hamburg.de/service/info/11440572/ https://www.hamburg.de/behoerdenfinder/hamburg/11440572/ https://www.hamburg.de/service/info/11440941/ https://www.hamburg.de/behoerdenfinder/hamburg/11440941/ https://www.hamburg.de/service/info/11439993/ https://www.hamburg.de/behoerdenfinder/hamburg/11439993/ https://www.elster.de/eportal/formulare-leistungen/allformular/eingsonstnachr https://www.elster.de/eportal/formulare-leistungen/allformular/eingsonstnachr |
| 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. |

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| | 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. For the responsible tax office see links. |
| Rechtsbehelf | • objection |
| Kurztext | <ul style="list-style-type: none"> • Income tax return application <ul style="list-style-type: none"> • You can submit an annual application for an income tax assessment after the end of the year in which you received your wages • The application is submitted to the responsible tax office as part of the respective income tax return • The ELSTER online service is at your side with useful tips for submitting declarations digitally |
| Ansprechpunkt | If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/9748) |
| Zuständige Stelle | Tax offices |
| Formulare | |
| Ursprungsportal | Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german) |