

99102046055000

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009791/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102046055000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Electronic submission obligation, income tax returns
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">Submission of income tax return</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Section 25 (4) of the Income Tax Act
Teaser	
Volltext	Since the assessment period 2011, citizens with income from profits (that is, income from commercial operations, agriculture and forestry or from freelance or self-employed activities) have been obliged to submit their income tax return electronically to the tax authorities. This obligation does not apply if, in addition to such profitable income, income from employment for which wage tax has been deducted is generated and the positive sum of the income not subject to wage tax (i.e. profit income, income from renting and leasing, pension income, etc.) is not greater than 410 euros. The balance sheet must be submitted electronically for fiscal years beginning after December 31, 2011.
Erforderliche Unterlagen	No
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.elster.de/eportal/infoseite/elsterformular https://www.elster.de/eportal/infoseite/elsterformular https://www.elster.de https://www.elster.de https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/all-eformulare https://www.elster.de/eportal/formulare-leistungen/all-eformulare

Modul	Sachverhalt
Hinweise	The declaration can be sent via ELSTER or via other software products (see links). Only in exceptional cases to avoid undue hardship can the declaration be waived electronically. A written justification is required for this.
Rechtsbehelf	
Kurztext	
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/9791)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)