99102008000000

Heruntergeladen am 08.06.2025
https://fimportal.de/xzufi-services/S1000020010000010152/S100002

Modul	**Sachverhalt**
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Income tax return, obligation to provide receipts
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</div>, <div lang="en-x-mtfrom-de">Income tax return</div>, <div lang="en-x-mtfrom-de">supporting documents</div>, <div lang="en-x-mtfrom-de">Document submission requirement</div>, <div lang="en-x-mtfrom-de">Submission of receipts</div>, <div lang="en-x-mtfrom-de">Instructions for the income tax return</div>, <div lang="en-x-mtfrom-de">Submit income tax receipts</div>, <div lang="en-x-mtfrom-de">Tax return documents</div>, <div lang="en-x-mtfrom-de">Tax return evidence</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	Law on the modernization of the taxation procedure of July 18, 2016 (Federal Law Gazette I p. 1679)
Teaser	
Volltext	In principle, no receipts or separate statements have to be submitted with the tax return. However, the receipts must be kept for any queries from the tax office. If, for example, expenses are incurred for the first time, it may be necessary to submit receipts for processing the tax return. In such cases, the tax office will request the receipts. The obligation to keep receipts applies from the income tax return for the year 2017.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	https://www.elster.de https://www.elster.de https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034036_17 https://www.formulare-bfinv.de/ffw/action/invoke.do?i

Modul	Sachverhalt
	d=034036_17
Hinweise	Receipts are only to be submitted with the income tax return if this is expressly indicated in the forms and instructions. Incidentally, the receipts must be kept (obligation to retain receipts) and only submitted when requested by the tax office. Receipts can generally be submitted by post, e-mail, fax or by handing them in in person to the tax office. As a rule, it is not necessary to submit original receipts.
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/10152)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)