

99102008002000

Income tax assessment

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000011551/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Income tax assessment
Leistungsbezeichnung II	Income tax assessment
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</div> , <div lang="en-x-mtfrom-de">Income tax return</div> , <div lang="en-x-mtfrom-de">Income tax table</div> , <div lang="en-x-mtfrom-de">Income tax equalization</div> , <div lang="en-x-mtfrom-de">Tax assessment</div> , <div lang="en-x-mtfrom-de">electronic tax return</div> , <div lang="en-x-mtfrom-de">magpie</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	
Handlungsgrundlage	[Income Tax Act (EStG)](https://www.gesetze-im-internet.de/estg/)
Teaser	Income tax is a tax levied on the income of individuals.
Volltext	Income tax is a tax levied on the income of natural persons. The tax base is the taxable income. Income tax is one of the most important sources of income for the state. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	Income tax return
Voraussetzungen	Income tax is subject to income from • Agriculture and Forestry, • Commercial enterprise, • independent work, • non-self-employed work, • Capital assets • Rentals and leases as well • other income such as B. Income from a pension from the statutory pension insurance or income from private sales transactions.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	• The income tax to be paid is determined by applying the tax rate to the taxable income. • Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary burdens, variable tax rate) take your personal performance into account. • Living expenses (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or business expenses.

Modul	Sachverhalt
Bearbeitungsdauer	The processing time depends on the individual case.
Frist	• The deadline for filing the income tax return is July 31. of the following year • If the tax return is prepared by a tax consultancy or an income tax aid association, the submission deadline ends on February 28th / 29th of the second following year • You have 3 months longer to complete the 2020 income tax return: • Without tax advice: 31.10.2021 • With tax advice: May 31, 2022 • If there is no obligation to submit a tax return, the period ends 4 years after the end of the calendar year.
weiterführende Informationen	https://www.formulare-bfinv.de https://www.formulare-bfinv.de https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	No
Rechtsbehelf	• objection • Complaint before the Finance Court
Kurztext	• Income tax assessment • Tax on the income of natural persons • Tax base: taxable income • Responsible: tax office
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/11551)
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)