

99102014002000

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/S1000030000009134/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	assess corporation tax
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Tax return, Investment, Corporate income tax, GmbH
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/kstg_1977/index.html http://www.gesetze-im-internet.de/kstdv_1977/index.html
Teaser	As a managing director (e.g. of a limited liability company) or board of directors (e.g. of an AG, cooperative or association) you may have to file a corporate income tax return.
Volltext	The taxable income of certain corporations, associations of persons and assets is subject to corporate income tax. These include, among others • Corporations • Cooperatives • mutual insurance companies • Associations and foundations with legal capacity • Associations and foundations without legal capacity As a rule, a corporate income tax return must be submitted for these entities subject to corporate income tax. This declaration must be accompanied by a balance sheet and a profit and loss account or a revenue-surplus statement as well as (depending on the taxpayer's legal form) further declarations and documents. The corporate income tax rate is 15 percent, in addition a solidarity surcharge of 5.5 percent of the corporate income tax is levied.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	None
Verfahrensablauf	The tax return is at the tax office be submitted in electronic form by remote data transmission (https://www.elster.de). Upon request, the tax return can be submitted in

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	paper form by mail or in person to avoid undue hardship. The tax office carries out the assessment and issues a corporate income tax assessment.
Bearbeitungsdauer	The processing time depends on many influences and can therefore not be named.
Frist	In principle, the corporate income tax return with all attachments/documents must be submitted by the end of the statutory period on 31 May of the year following the calendar year for which the tax return is submitted. - For taxpayers whose return is prepared by, for example, tax consultants, this deadline is generally extended to 31 December of the year in question. - The tax offices have the option of requesting returns with a reasonable deadline for a date prior to the expiry of the generally extended deadline.
weiterführende Informationen	
Hinweise	For the 2016 assessment period, there will be delays in the provision of the electronic corporate income tax return 2016, with the forms expected to be made available on the ElsterOnline portal on 25.7.17. In commercial software products, depending on the provider, electronic filing will be possible from 27.04.17 at the earliest.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=kst https://www.formulare-bfinv.de/ffw/action/invoke.do?id=kst
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen