

99102008002000

Heruntergeladen am 29.07.2025

<https://fimportal.de/xzufi-services/S1000030000021946/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	assess income tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Income tax, Tax return, Investment, Income tax return
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	

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Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/index.html http://www.gesetze-im-internet.de/estdv_1955/index.html
Teaser	Do you receive an income? If so, you are generally required by law to file an annual income tax return.
Volltext	<p>Based on the information you provide in your tax return, the tax office issues the income tax assessment. The amount of tax depends on the amount of income. When calculating the income, the expenses incurred for work ("income-related expenses"), insurance contributions, medical expenses and various other expense items are also taken into account.</p>
Erforderliche Unterlagen	No documents required.
Voraussetzungen	<p>The obligation to file the income tax return depends on the types of income the income consists of and the amount of the income.</p> <p>1) If only wages are received for which income tax has already been withheld, the obligation to file an income tax return exists only under certain conditions, e.g. if</p> <ul style="list-style-type: none"> • the wages were received from several employers, • in the case of spouses/life partners, the tax class combination III / V or IV / IV with factor was applied during the year, • an allowance has been taken into account for the deduction of wage tax and the wage earned in the calendar year 2021 exceeds 12,550 euros (for 2022: 13,150 euros) or, in the case of married couples/life partners assessed jointly, a total of 23,900 euros (for 2022: 24,950 euros), • the employer has not determined the wage tax for other remuneration (such as bonuses, severance pay) in accordance with the rules for current wages, • parents who are not assessed jointly apply for a different division than the half division of an allowance for education away from home or for a disability

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allowance to which a joint child is entitled.

2) If the income is composed of other income (e.g. rental income, pensions, self-employment/commercial activity) in addition to wages, the tax declaration obligation depends on the amount of the other income.

As far as this (other) income exceeds the amount of 410 euros in a calendar year, there is an obligation to file an income tax return.

The annual amount of 410 euros also applies to the receipt of basically tax-free wage replacement benefits (e.g. unemployment benefit, sickness benefit, parental benefit). Since these benefits have an influence on the amount of the tax rate (so-called progression proviso), a tax return must also be filed if the amount of 410 euros is exceeded.

3) If, on the other hand, no salary is received, but the income consists exclusively of other income (e.g. rental income, pensions, self-employment/commercial activity), an income tax return must be filed if the total amount of income exceeds the so-called basic allowance. This requires an examination in each individual case.

In 2022, this basic tax-free amount is for

- single persons: 10,347 EURO / in 2021: 9,744 EURO
- for jointly taxed spouses/life partners: 20,694 EURO / in 2021: 19,488 EURO.

Information on the simplified declaration for retirement income can be found under Publications.

Kosten

There are no fees and costs for the income tax assessment.

Verfahrensablauf

If, among other things, income is generated from commercial or self-employed activities, the tax return must always be submitted electronically. The free

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software of the tax authorities (ELSTER procedure; www.elster.de) is available for this purpose. In all other cases, the tax return can also be submitted in person or by mail.

The tax office checks the information and then issues a tax assessment in paper form. If the tax return is submitted via ELSTER, the tax assessment can also be sent in electronic form. You will then be notified by e-mail when the tax assessment can be accessed electronically. In order to protect tax secrecy, the tax assessment is only made available in encrypted form. To retrieve the data, the encrypted file must first be downloaded to the user's own PC and decrypted using the selected authentication method.

Bearbeitungsdauer

The processing time depends on the time of submission and the scope of the tax return.

Frist

Non-advised taxpayers: - the annual income tax return must generally be filed by July 31 of the following year (e.g., for the 2020 assessment period, generally by July 31, 2021; for the 2021 assessment period, by July 31, 2022), if there is an obligation to file the return - however, due to the effects of the Corona pandemic, these filing deadlines for the 2020 to 2023 assessment periods have been legally extended as follows: o Assessment period 2021 01.11.2022 o Assessment period 2022 02.10.2023 o Assessment period 2023 02.09.2024 - Employees for whom there is no obligation to file a return, i.e. who file an income tax return voluntarily, have four years to do so (e.g.: assessment period 2021; end of filing period = 31.12.2025). This so-called application extension usually concerns employees who want to obtain a refund of the excess wage tax withheld by the employer. Tax advised persons: - the annual income tax return must generally be filed by the last day of February of the second subsequent year (e.g., for the 2020 assessment period, by Feb. 28, 2022; for the 2021 assessment period, by Feb. 28, 2023), if there is an obligation to file the return - however, due to the impact of the Corona pandemic, these filing deadlines for the 2020 to 2024 assessment periods have been extended by law as follows: o Assessment period 2020

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	Aug. 31, 2022 o Assessment period 2021 08/31/2023 o Assessment period 2022 07/31/2024 o Assessment period 2023 02.06.2025 o Assessment period 2024 04/30/2026
weiterführende Informationen	https://buergerservice-master.calypso.bremen.de/sixcms/media.php/9/Vordruck-EZVA_Erl%C3%A4uterungen.pdf https://www.service.bremen.de/dienstleistungen/steuererklaerung-fuer-gewerbetreibende-und-selbstaendige-124492
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	http://www.formulare-bfinv.de/ffw/action/invoke.do?id=est http://www.formulare-bfinv.de/ffw/action/invoke.do?id=est
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen