99102046259000

Fristverlängerung zur Abgabe der Einkommensteuererklärung

Modul	Sachverhalt
Leistungsschlüssel	99102046259000
Leistungsbezeichnung I	Fristverlängerung zur Abgabe der Einkommensteuererklärung
Leistungsbezeichnung II	Extension of deadline for submitting income tax returns
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200),

Modul	Sachverhalt
	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegen durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/__109.html http://www.gesetze-im-internet.de/ao_1977/__149.html
Teaser	Deadline for submitting the declaration cannot be met - request for extension of deadline
Volltext	If it is foreseeable that you will not be able to meet the statutory deadline for submitting your tax return, the tax office can extend this deadline at your request under certain circumstances. Use the ELSTER contact form to contact your tax office electronically. You can address many requests to your tax office electronically, such as the subsequent submission of documents for your tax return, notification of a change of personal address or an application for an extension of the deadline. You can find the link to the Elster contact form under "Further information" - "Where can I find out more? - "Elster contact form". Deadlines for submitting tax returns: Tax non-advised persons: • if there is an obligation to submit the return, the tax return must generally be submitted by 31.07. of the following year (e.g. for the 2020 assessment period by 31.07.2021, for the 2021 assessment period by 31.07.2022) • However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2023 assessment periods have been extended by law

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	as follows: Assessment period 2021 01.11.2022 2022 02.10.2023 2023 02.09.2024 2024 31.07.2025 2025 31.07.2023 • Employees who are not obliged to submit a return, i.e. who voluntarily submit an income tax return, have four years to do so. This so-called application extension usually applies to employees who wish to obtain a refund of excess income tax withheld by their employer. Persons receiving tax advice: • if there is an obligation to submit the return, the tax return must generally be submitted by the last day of February of the second following year (e.g. for the 2020 assessment period by 28.02.2022, for the 2021 assessment period by 28.02.2023) • However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2024 assessment periods have been extended by law as follows: Assessment period 2021 31.08.2023 2022 31.07.2024 2023 02.06.2025 2024 30.04.2026 2025 01.03.2027
Erforderliche Unterlagen	No documents required.
Voraussetzungen	No special requirements.
Kosten	No costs are incurred by the request for an extension of the deadline.
Verfahrensablauf	If it is not possible for you to meet the filing deadline for the respective assessment period, you can apply to your tax office for an extension of the deadline. Requests for extension of the deadline must be submitted in writing only to the relevant tax office, stating valid reasons. Requests must be sent in writing by mail or fax. No deadline extensions will be granted by telephone. Those who use the Elster procedure can also submit a deadline extension via ELStER.
Bearbeitungsdauer	

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Frist	An application for an extension of the deadline must be submitted in good time before the statutory deadline expires. In the case of late applications for an extension of the deadline, the taxpayer bears the risk of default and of a late surcharge being imposed if the application is rejected.
weiterführende Informationen	https://www.elster.de/eportal/wizard/seq/steuerlichenachricht-1/eingabe
Hinweise	Requests for extensions of the deadline should be addressed to the tax office where the person making the request is held for tax purposes.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen