99102046240000

Modul	Sachverhalt
Leistungsschlüssel	99102046240000
Leistungsbezeichnung I	
Leistungsbezeichnung II	early filing notice
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), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	29.02.2024
Fachlich freigegen durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/ao_1977/__149.html http://www.gesetze-im-internet.de/ao_1977/__149.html http://www.gesetze-im-internet.de/ao_1977/__152.html http://www.gesetze-im-internet.de/ao_1977/__162.html http://www.gesetze-im-internet.de/ao_1977/__328.html
Teaser	Has your tax return been requested by the tax office prematurely?
Volltext	Taxpayers who have their tax return(s) prepared by a member of the tax consulting professions are obliged under Section 149 (3) of the German Fiscal Code (AO) to submit their tax return(s) for 2018 by 29.02.2020 at the latest. However, the tax office is entitled, under certain conditions laid down by law, to request the tax return(s) before the expiry of this period, i.e. before the deadline.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	A condition is that one of the facts mentioned in § 149 Abs. 4 AO is present. Currently the tax office refers to the cases in which the tax return(s) for the previous year was (were) submitted late or not at all (§ 149 paragraph 4 sentence 1 No. 1a AO).
Kosten	
Verfahrensablauf	The requested tax return must be submitted within the deadline set by the tax office (the deadline is 4 months).
Bearbeitungsdauer	
Frist	The deadline for submitting the requested tax return(s) is at least 4 months. The end of the deadline is expressly stated in the letter of request from the tax office. An extension of this deadline cannot be granted in principle.
weiterführende	

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Informationen	
Hinweise	If the deadline specified in the letter from the tax office is not met, a late fee is generally to be set. In addition, the tax office may force the submission of the tax return by means of coercive measures (e.g. a penalty payment) or estimate the basis of taxation.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen