

99102008002000, 99102008002000

Income tax

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/8959080/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Income tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat, Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/index.html https://www.gesetze-im-internet.de/estg/index.html
Teaser	Here you will find information about income tax.
Volltext	<p>Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income. Income tax is one of the state's most important sources of revenue. The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses, variable tax rate) take into account your personal capacity as a taxpayer. Expenses for living expenses (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses. This also applies to expenses that are incurred as a result of the taxpayer's economic or social position, even if they promote their profession or activity.</p> <p>Income tax is levied on income from</p> <ul style="list-style-type: none"> • Agriculture and forestry, • business operations, • self-employment, • employment, • capital assets, • letting and leasing and • other income specified in Section 22 of the Income Tax Act (EStG) (e.g. income from a pension from statutory pension insurance or income from private sales transactions). <p>The general deadline for submitting income tax returns is always July 31 of the following year. For farmers and foresters with a financial year that differs from the calendar year, the submission deadline ends no later than seven months after the end of this financial year.</p>

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If you receive tax advice from a member of the tax advisory professions, you do not have to submit your tax returns until the last day of February of the second following year. If an income tax return is not submitted or is submitted late, you must expect to be assessed a late filing surcharge and, if necessary, penalty payments.

The deadline for the submission of tax returns for the 2019 calendar year, which generally expires on February 28, 2021, has been extended by law by 6 months for taxpayers receiving advice (for farmers and foresters receiving advice with a different financial year, the submission deadline, which generally expires on July 31, 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted by the deadline of August 31, 2021 in advised cases (until December 31, 2021 for advised farmers and foresters with a different financial year).

For the 2020 assessment period, the deadline for submitting tax returns was generally extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns by the deadline of October 31, 2021 (in the case of farmers and foresters, by the end of the tenth month following the end of the financial year that began in the 2020 calendar year). Advised taxpayers can submit their returns by the deadline of May 31, 2022 (for advised farmers and foresters with a different financial year until October 31, 2022).

These extended return deadlines do not apply to tax returns that have to be submitted at an earlier date due to a separate order ("advance request").

Persons who earn income from agriculture and forestry, business operations or self-employment are generally obliged to submit the income tax return data and the annual profit calculation (income surplus statement or the so-called e-balance sheet) electronically to the tax office. With the exception of the transmission of the so-called e-balance sheet, the service portal "My ELSTER" offered by the tax

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authorities is available to you free of charge (prior registration required) is available free of charge.

If there is no obligation to submit an income tax return, you can apply for the assessment within 4 years of the end of the respective calendar year (example: the voluntary income tax assessment for 2021 can be applied for until December 31, 2025).

<https://www.elster.de/>

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Erforderliche Unterlagen

Voraussetzungen

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Further information on income tax can be found on the website of the Federal Ministry of Finance in the brochure "Taxes from A to Z".

https://www.bundesfinanzministerium.de/Content/DE/Downloads/Broschueren_Bestellservice/steuern-von-a-z-2023.html

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Rechtsbehelf

Kurztext

Income tax is a tax levied on the income of natural persons. The basis of assessment is the taxable income. Income tax is one of the state's most important sources of revenue. The income tax payable is calculated by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary expenses, variable tax rate) take into account your personal capacity as a taxpayer.

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	Expenses for living expenses (regularly e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses. This also applies to expenses that are related to the taxpayer's economic or social position, even if they promote their profession or activity.
Ansprechpunkt	<p>If you have general questions on the subject of taxes, you can call the service hotline of the State of Hesse free of charge on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not permitted to provide tax advice. Furthermore, it is not possible to deal with specific individual cases. If you have any questions about your personal tax return (e.g. queries about your tax assessment notice), please contact the tax office responsible for you.</p> <p>You can find out which tax office is responsible for you below. https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche</p>
Zuständige Stelle	
Formulare	<p>The forms required to prepare your income tax return are available online from the Hessian Ministry of Finance. https://verwaltungsportal.hessen.de/themen/information/steuervordrucke https://verwaltungsportal.hessen.de/themen/information/steuervordrucke</p>
Ursursungsportal	Income tax, Einkommensteuer