

99135009016000, 99135009016000

# Apply for recognition as an income tax assistance association

Heruntergeladen am 13.06.2025

<https://fimportal.de/xzufi-services/382764006/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99135009016000, 99135009016000
Leistungsbezeichnung I	Apply for recognition as an income tax assistance association
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuerberatung (135)
Verrichtungskennung	Anerkennung (016)
SDG-Informationsbereich	
Lagen Portalverbund	Erlaubnisse und Genehmigungen (2010400)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	16.03.2020
Fachlich freigegeben durch	Ministry of Finance Saxony-Anhalt
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319</a> <a href="https://www.gesetze-im-internet.de/stberg/_27.html">https://www.gesetze-im-internet.de/stberg/_27.html</a> <a href="https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319">https://www.gesetze-im-internet.de/stberg/BJNR013010961.html#BJNR013010961BJNG000900319</a> <a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/lsthvdiv/BJNR019060975.html">https://www.gesetze-im-internet.de/lsthvdiv/BJNR019060975.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_4.html">https://www.gesetze-im-internet.de/stberg/_4.html</a> <a href="https://www.gesetze-im-internet.de/stberg/_13.html">https://www.gesetze-im-internet.de/stberg/_13.html</a> <a href="https://www.gesetze-im-internet.de/lsthvdiv/BJNR019060975.html">https://www.gesetze-im-internet.de/lsthvdiv/BJNR019060975.html</a>
Teaser	Do you intend to apply for recognition of an income tax assistance association? Read here what you need to bear in mind.
Volltext	Income tax assistance associations are self-help organizations for employees to provide assistance in tax matters. Advice is provided as part of a membership. Wage tax assistance associations require recognition for their advisory activities, which is defined in the Tax Consultancy Act (StBerG). It is not permitted to take up the activity beforehand.
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• <b>**Statutes**</b></li> </ul> <p>A publicly certified copy of the articles of association and a copy of the regulations on the levying of contributions not contained in the articles of association (contribution regulations).</p> <ul style="list-style-type: none"> <li>• <b>**Extract from the register of associations**</b></li> </ul>

## Modul

## Sachverhalt

Proof of acquisition of legal capacity (extract from the register of associations) and a list with the names and addresses of the board members.

- **\*\*Liability insurance\*\***

Proof of the existence of appropriate liability insurance (certified copy of the insurance policy).

- **\*\*Counseling centers\*\***

A list of advice centers that are scheduled to open in the district of the supervisory authority.

## Voraussetzungen

In order to be recognized as an income tax assistance association, the association's articles of association must meet the following requirements:

- The task of the association may only be to provide limited assistance in tax matters for its members.
- The registered office and management of the association must be located in the same district of the supervisory authority.
- The name of the association may not contain any element with a special advertising character, but may contain the designation "Lohnsteuerhilfverein".
- The proper exercise of assistance in tax matters within the scope of the authorization for the members of the association must be ensured.
- They may not charge any further remuneration for assistance in tax matters in addition to the membership fee.
- Contracts of the association with members of the Executive Board or their relatives require the consent or approval of the General Meeting.
- A general meeting must be held at least once a year, in which, in particular, the results of the business audit must be discussed and the actions of the Executive Board during the audited financial year must be approved.

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	For recognition, proof of insurance against liability risks arising from assistance in tax matters must be provided.
Kosten	EUR 300,00
Verfahrensablauf	<p>You apply for recognition as an income tax assistance association in writing to the responsible office.</p> <ul style="list-style-type: none"> <li>• Submit the complete application documents (with the required documents).</li> <li>• If the application is approved, you will receive a certificate of recognition. If the application is rejected, a notice of rejection will be issued.</li> <li>• As a recognized income tax assistance association, you will be entered in the register of income tax assistance associations.</li> </ul> <p><a href="https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/">https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/</a>  <a href="https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/">https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine/</a></p>
Bearbeitungsdauer	Processing time: approx. 6 to 8 weeks (upon submission of complete documents)
Frist	none
weiterführende Informationen	
Hinweise	For example, income tax assistance associations advise members with income from employment, with income from maintenance payments and only on assistance with income tax and its surcharges. Members who have become unemployed may continue to receive advice.
Rechtsbehelf	
Kurztext	Income tax assistance associations are self-help organizations for employees to provide assistance in tax matters. Advice is provided as part of a membership. Income tax assistance associations require recognition for their activities. This is only

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	granted upon written application and after submission of the required documents. Recognized income tax assistance associations are entered in the register of income tax assistance associations.
Ansprechpunkt	Ministry of Finance of the State of Saxony-Anhalt
Zuständige Stelle	
Formulare	<a href="https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine">https://mf.sachsen-anhalt.de/steuern/steuervordrucke/lohnsteuerhilfevereine</a> <a href="https://www.stbk-sachsen-anhalt.de/unsere-kammer/downloads/">https://www.stbk-sachsen-anhalt.de/unsere-kammer/downloads/</a>
Ursprungsportal	Apply for recognition as an income tax assistance association, Anerkennung als Lohnsteuerhilfeverein beantragen