

99102047012001, 99102047012001

Apply for a replacement certificate

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/394032095/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102047012001, 99102047012001
Leistungsbezeichnung I	Apply for a replacement certificate
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	Steuern (102)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	§ 39 paragraph 1 sentences 2 and 3 as well as § 39e paragraph 8 Income Tax Act (EStG) https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39e.html
Teaser	The tax office can issue a certificate for the wage tax deduction if it is not possible to retrieve the electronic income tax deduction characteristics (ELStAM).
Volltext	The payroll tax deduction is usually carried out by your employer on the basis of the electronic income tax deduction characteristics (ELStAM) for you. In some cases, however, it is not possible to retrieve the ELStAM, e.B. because • reporting data is incorrect, • your employer does not participate in the ELStAM procedure, • you have not (yet) been assigned an identification number, although you are subject to unlimited taxation and must be reported in Germany, • Employees with unlimited taxation who do not have a place of residence (e.B. homeless, detainees) • Employees with limited tax liability within the meaning of § 1 (4) EStG who apply for an allowance in the income tax reduction procedure • Extends employees with unlimited tax liability within the meaning of § 1 (2) EStG • Employees to be treated as unlimited taxable persons upon request within the meaning of § 1 (3) EStG • You belong to a group of persons who are not yet able to participate in the ELStAM procedure because they are not required to report in Germany: The responsible tax office will then issue you with a "certificate for the income tax deduction" on request, which can be used as a substitute by your employer as a basis for the wage tax deduction (so-called

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	replacement certificate). If your employer does not have such a certificate, he must deduct income tax according to tax class VI.
Erforderliche Unterlagen	Depending on the reason for the application
Voraussetzungen	Retrieval of the electronic income tax deduction characteristics (ELStAM) is not possible.
Kosten	none
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	Letter from the Federal Ministry of Finance dated 8.11.2018 (BStBl I p. 1137) and 7.11.2019 (BStBl I p. 1097)
Hinweise	
Rechtsbehelf	
Kurztext	• If it is not possible for the employer to retrieve the electronic income tax deduction characteristics (ELStAM), the wage tax deduction can be carried out on the basis of a "certificate for the income tax deduction" (so-called replacement certificate). • Issued by the competent tax office on request. • The tax office can issue a certificate for the wage tax deduction if it is not possible to retrieve the electronic income tax deduction characteristics (ELStAM).
Ansprechpunkt	You can find the residence tax office responsible for you via the tax office search on the website of the Federal Central Tax Office. The permanent establishment tax office responsible for your employer can be found in your payslip or in the printout of the electronic wage tax certificate. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche_node.html
Zuständige Stelle	

Modul
Sachverhalt
Formulare

Depending on the reason for the application:

- Form "Application for a certificate for the deduction of income tax 20__"
- Form "Application for a certificate for the deduction of income tax 20__ for employees subject to limited income tax"
- Form "Application for a certificate for the deduction of income tax 20__ in the case of extended unlimited income tax liability and for other recipients of wages from domestic public funds"
- Online Procedure possible: no
- Written form required: yes
- Personal appearance required: no

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=59C27B55B72296B930AB>

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=5EAD0388AF2596BBADE6>

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=DBA6745E473A96BD1CB1>

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=59C27B55B72296B930AB>

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=5EAD0388AF2596BBADE6>

<https://www.formulare-bfinv.de/ffw/form/display.do?%24context=DBA6745E473A96BD1CB1>

Ursprungsportal

Apply for a replacement certificate, Lohnsteuerabzug Ersatzbescheinigung beantragen