

99102014002000, 99102014002000

Corporate income tax assessment

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/100099896/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Corporate income tax assessment
Leistungsbezeichnung II	Submitting a corporation tax return
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.04.2022

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_155.html https://www.gesetze-im-internet.de/ao_1977/_157.html https://www.gesetze-im-internet.de/ao_1977/_224.html https://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/kstg_1977/_1.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/estg/_25.html https://www.gesetze-im-internet.de/estg/_36.html https://www.gesetze-im-internet.de/ao_1977/_149.html
Teaser	Corporations must pay corporate income tax on their taxable income, and nonprofit organizations receive their tax exemption.
Volltext	<p>Corporate income tax is levied by the tax authorities on the income of legal entities or corporations, such as</p> <ul style="list-style-type: none"> • stock corporations (AG) • limited liability companies (GmbH) • cooperatives or • foundations. <p>Corporate income tax generally arises at the end of a calendar year. The basis for the assessment is their corporate income tax return. You must submit this and the annual profit statements to the tax authorities electronically. The free service portal "My ELSTER" is available to you for this purpose.</p> <p>The amount of corporate income tax is 15 percent on the taxable income of a calendar year. In addition, there is a 5.5 percent solidarity surcharge. The revenue from corporate income tax accrues jointly to the federal government and the states. The solidarity</p>

Modul

Sachverhalt

surcharge is due to the federal government.

Your tax advisor can tell you whether you, as the managing person or board of directors of a corporation, are required to file a corporate income tax return or whether exceptions apply.

This person can also inform them of the likely amount of tax due. As a non-profit association, for example, you do not have to pay corporate income tax on income from commercial operations until the income exceeds EUR 45,000.

<https://www.elster.de>

<https://www.elster.de>

Erforderliche Unterlagen

- electronically submitted corporate income tax return with required attachments
- Documents for the determination of profits such as
- Balance sheet
- profit and loss statement
- If applicable, further declarations such as a turnover or trade tax declaration

- electronically transmitted corporation tax return with required attachments - Documents for determining profits, such as a balance sheet or profit and loss account - If applicable, further declarations such as a turnover or trade tax return

Voraussetzungen

- Corporations, associations of persons and estates are subject to unlimited corporate income tax liability if their management or registered office is located in Germany. These are, for example: Corporations Stock corporations Limited liability companies Entrepreneurial companies Cooperatives Associations Foundations associations, institutions, foundations and other special-purpose assets under private law with no legal capacity, as well as commercial operations of legal entities under public law, such as commercial operations of municipalities
- all income is taxable
- The place of management is the place where the relevant business decisions are made.
- the domicile of the company is determined by the partners in the articles of association

Modul	Sachverhalt
	<ul style="list-style-type: none"> • foreign companies only have to pay corporate income tax on their domestic income
Kosten	There are no costs involved.
Verfahrensablauf	<p>You must submit the corporate income tax return and associated documents and attachments electronically to the relevant tax office:</p> <ul style="list-style-type: none"> • Visit "My ELSTER - Your Online Tax Office" on the Internet. • Log in with your access data and your personal security procedure. • Select the menu item "Corporate income tax" and let the program guide you through the procedure. • After entering all data, you can submit the corporate income tax return electronically to the responsible tax office via "My ELSTER". • After your corporate income tax return has been checked, you will receive a notice of the amount of corporate income tax assessed and a request for payment (bank transfer or SEPA direct debit) or information on a credit payment.
Bearbeitungsdauer	
Frist	<p>If you do not receive tax advice when preparing the corporate income tax return:</p> <ul style="list-style-type: none"> • In principle, submit the corporate income tax return by July 31 of the calendar year following the taxable period. <p>If a tax consulting office prepares the corporate income tax return:</p> <ul style="list-style-type: none"> • The corporate income tax return must be submitted by the last day of February of the second calendar year following the taxable period. <p>If you do not receive tax advice when preparing your corporation tax return:</p> <ul style="list-style-type: none"> - Generally submit the corporate income tax return by July 31 of the calendar year following the tax period <p>If a tax consultancy prepares the corporation tax return:</p> <ul style="list-style-type: none"> - Submission of the corporation tax return generally by the last day of February of the second calendar year following the tax period <p>Please note the extension of the tax return deadlines due to the Fourth Corona Tax Assistance Act. An overview of the tax return deadlines for the tax periods 2020 to 2025 can be found at the end of the linked letter.</p>

Modul	Sachverhalt
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwandlungsteuer/koerperschaft_umwandlungsteuer.html https://ksth.bundesfinanzministerium.de/ksth/2015/home.html
Hinweise	There are no clues or specifics.
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> • Corporate income tax assessment • The basis of assessment is the taxable income of legal entities or corporations, such as stock corporations (AG) limited liability companies (GmbH) cooperatives or foundations • Corporate income tax arises at the end of a calendar year • Basis for assessment is submitted corporate income tax return • Corporate income tax return must be submitted electronically, for example, via the free ELSTER portal of the tax authorities. • Amount of corporate income tax: 15 percent on the taxable income of a calendar year plus 5.5 percent solidarity surcharge • Responsible: local tax office
Ansprechpunkt	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	<p>Forms available: No Written form required: No Informal application possible: No Personal appearance required: No Online services available: Yes</p> <p>The corporation tax return must be submitted electronically. The tax software required for this is available from many commercial providers. However, the corporate tax return can also be prepared and submitted free of charge via the tax authorities' online portal ELSTER. https://www.elster.de https://www.elster.de</p>

Modul

Sachverhalt

Ursprungsportal

Körperschaftsteuer Festsetzung, Corporate income tax assessment