

99102014002000

Corporate income tax - submitting a declaration

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/1394-99102014002000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000
Leistungsbezeichnung I	Corporate income tax - submitting a declaration
Leistungsbezeichnung II	Corporate income tax - submitting a declaration
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Körperschaftsteuergesetz (KStG)</p> <p>Körperschaftsteuer-Durchführungsverordnung (KStDV)</p> <p>Solidaritätszuschlagsgesetz (SolZG)</p>
Teaser	Corporate income tax is levied by the tax office on the income of legal entities.
Volltext	<p>Corporate income tax is levied by the tax office on the income of legal entities.</p> <p>What counts as income and how it is to be determined is determined by the Corporate Income Tax Act and the Income Tax Act.</p> <p>Amount:</p> <p>15 per cent on the taxable income of a calendar year. An additional 5.5 per cent solidarity surcharge is levied on the tax liability calculated in this way.</p> <p>Corporate income tax is a joint tax. The revenue accrues jointly to the Federal Government and the Länder.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Corporate income tax return with corresponding annexes • Tax balance sheet or commercial balance sheet with reconciliation statement
Voraussetzungen	<p>If the management or the registered office is in Germany, they are subject to unlimited corporate income tax:</p> <ul style="list-style-type: none"> • Corporations (e.g. GmbH, AG) as well as opting companies within the meaning of § 1a KStG, • Cooperatives, • Mutual insurance companies, • other legal entities under private law (e.g. associations, foundations), • associations with no legal capacity, institutions,

Modul
Sachverhalt

foundations and other special-purpose assets under private law, and

- Commercial enterprises of legal persons under public law (e.g. commercial enterprises of the municipalities).

All income is subject to tax.

Companies with limited tax liability are those that have domestic income but neither a management nor a registered office in Germany. Only domestic income is taxable.

The place of management is the place where the relevant business decisions are made. The registered office of the company is determined by the partners in the articles of association. It is entered in the commercial register.

Note: Non-profit Associations only have to pay corporation tax on income from their business operations if it exceeds 5,000 euros.

Kosten

none

Verfahrensablauf

You must submit your corporate income tax return authenticated electronically to the tax office. This also applies to the associated

- Tax balance sheet or commercial balance sheet with reconciliation statement and
- Profit and loss account.

Authentication is carried out by means of the Elster certificate. This certificate has the function of an electronic signature and serves security purposes. The certificate is intended to

- Confidentiality,
- Identity of the sender and
- Inalterability of the data content

of the data sent.

To obtain a certificate, you must register with My ELSTER. This requires several steps, e.g. sending the

Modul	Sachverhalt
	<p>registration data, sending a confirmation e-mail by My ELSTER, sending the activation code by letter post. Register in good time so that you can submit your tax return on time.</p> <p>The programme My ELSTER is available to you free of charge for electronic submission.</p> <p>The tax office will calculate the amount of tax. You will then receive a notice with a request for payment or information on a credit payment.</p>
Bearbeitungsdauer	depending on the individual case
Frist	<ul style="list-style-type: none"> • Submission of the corporate income tax return for the previous calendar year: by 31 July • Advance payment of corporate income tax: 10. March 10. June 10. September 10. December <p>As an advance payment, you must pay one quarter of the tax calculated for the last year per date.</p>
weiterführende Informationen	
Hinweise	<p>Note: The corporation itself must pay tax on the profit it generates. At the same time, it can distribute this profit to its shareholders. In the case of the shareholders, the distribution of profits is subject to income tax.</p> <p>In order to reduce this double taxation, distributions are only taxed at a rate of 25 per cent for the shareholder (final withholding tax). Alternatively, as a partner you can apply in your income tax return for 60 percent of the distribution to be taxed at your personal income tax rate instead (partial income procedure).</p> <p>You can also obtain further information from your tax office.</p>
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	
Formulare	
Ursprungsportal	