99102014002000, 99102014002000

Submitting a corporation tax return

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Submitting a corporation tax return
Leistungsbezeichnung II	Submitting a corporation tax return
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.04.2022

Modul	Sachverhalt
Fachlich freigegen 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 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
Teaser	Corporations must pay corporation tax on their taxable income, non-profit organizations receive their tax exemption.
Volltext	The tax authorities levy corporation tax on the income of legal entities or corporations, such as • stock corporations (AG) • limited liability companies (GmbH) • cooperatives or

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	• foundations. Corporation tax is generally incurred at the end of a calendar year. The basis for the assessment is their corporation tax return. You must submit this and the annual profit determination electronically to the tax authorities. The free service portal "My ELSTER" is available for this purpose. The amount of corporation tax is 15 percent of the taxable income for a calendar year. In addition, there is a 5.5 percent solidarity surcharge. The revenue from corporation tax is shared between the federal government and the federal states. The solidarity surcharge is due to the federal government. Your tax advisor can tell you whether you, as the managing director or board member of a corporation, are obliged to submit a corporation tax return or whether exceptions apply. This person can also inform you of the expected tax burden. As a non-profit association, for example, you only have to pay corporation tax on income from business operations if the income exceeds EUR 45,000.
Erforderliche Unterlagen	• electronically transmitted corporate income tax return with required attachments • Documents for the determination of profits such as • balance sheet • Profit and loss account • If applicable, further declarations such as a turnover or trade tax return
Voraussetzungen	• Corporations, associations of persons and asset pools are subject to unlimited corporation tax if their management or registered office is in Germany. These are, for example Corporations public limited companies Limited liability companies entrepreneurial companies cooperatives associations foundations Unincorporated associations, institutions, foundations and other special-purpose assets under private law and commercial enterprises of legal entities under public law, such as commercial enterprises of municipalities

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	• All income is taxable • Management is the place where the relevant business decisions are made • the registered office of the company is determined by the shareholders in the articles of association • foreign companies only have to pay corporation tax on their domestic income
Kosten	There are no costs.
Verfahrensablauf	You must submit your corporation tax return and the associated documents and attachments electronically to the relevant tax office: • 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 "Corporation tax" and let the program guide you through the process. • Once you have entered all the data, you can submit your corporation tax return electronically to the relevant tax office via "My ELSTER". • Once your corporation tax return has been checked, you will receive a notice of the amount of corporation tax assessed and a request for payment (bank transfer or SEPA direct debit) or information on a credit payment.
Bearbeitungsdauer	
Frist	If you do not receive tax advice when preparing your corporation tax return: • Generally submit the corporate income tax return by July 31 of the calendar year following the tax period If a tax consultancy prepares the corporation tax return: • Submission of the corporation tax return generally by the last day of February of the second calendar year following the tax period
weiterführende Informationen	
Hinweise	There are no indications or special features.
Rechtsbehelf	Objection

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Kurztext	• Determination of corporation tax • 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 • Corporation tax arises at the end of a calendar year • Basis for assessment is the submitted corporation tax return • Corporate income tax return must be submitted electronically, for example via the tax authorities' free ELSTER portal • Amount of corporation tax: 15 percent on the taxable income of a calendar year plus 5.5 percent solidarity surcharge • Responsible: locally competent tax office
Ansprechpunkt	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	Tax office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	Forms available: No Written form required: No Informal application possible: No Personal appearance necessary: No Online services available: Yes
Ursprungsportal	Submitting a corporation tax return, Körperschaftsteuererklärung abgeben