

99102014002000, 99102014002000

Determine corporation tax

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/379569/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Determine corporation tax
Leistungsbezeichnung II	Determination of corporation tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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	22.09.2021

Modul	Sachverhalt
Fachlich freigegeben durch	TFM
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_150.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/_2.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_8.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/kstg_1977/_31.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/_150.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/_2.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_8.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/kstg_1977/_31.html https://www.gesetze-im-internet.de/estg/_25.html

Modul	Sachverhalt
	https://www.gesetze-im-internet.de/estg/_36.html
Teaser	Corporations are subject to corporation tax on their taxable income.
Volltext	<p>Corporation tax is a tax levied on the income of corporations (legal entities). Corporations, associations of persons or asset pools that have their management or registered office in Germany are liable to pay tax. Legal entities subject to corporation tax include, in particular, limited liability companies, public limited companies, foundations and institutions with legal capacity as well as associations with legal capacity and associations without legal capacity. The tax base is the income received by the corporation within the calendar year.</p> <p>Corporation tax is a joint tax that is shared equally between the federal government and the federal states.</p> <p>The basis for determining corporation tax is usually the corporation tax return.</p> <p>The corporation tax return and the annual profit calculation must generally be submitted electronically to the tax authorities. Information on the procedure for the electronic transmission of tax return data (ELSTER) to the tax authorities can be found on the ELSTER homepage. The free ElsterFomular software, which can be downloaded from the ELSTER homepage, is available for the electronic transmission of corporation tax returns (with the exception of the transmission of the so-called e-balance sheet).</p> <p>The tax office determines the amount of corporation tax on the basis of income and notifies the corporation concerned. The corporation tax rate is currently 15 percent of the taxable income.</p> <p>The provisions of the German Corporation Tax Act (KStG) determine whether you are obliged to submit a corporation tax return as a managing director or board member of a corporation. If in doubt, please consult a tax advisor.</p>

Modul

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Erforderliche Unterlagen

- Corporation tax return (submitted electronically)
Declarations submitted on paper are treated as not submitted, with the exception of special cases of hardship.
- "My ELSTER" registration, if applicable
Registration is required to submit the corporation tax return via the tax authorities' service portal "My ELSTER".
- Profit calculation documents (balance sheet, profit and loss account, annexes to the profit calculation if applicable)

You can also find out which documents are required in detail in the notes on the respective tax return form.

Voraussetzungen

Corporations, associations of persons and asset pools are subject to unlimited corporation tax if they have their management or registered office in Germany. These are, for example

- Corporations (including: Public limited companies, limited liability companies, entrepreneurial companies),
- cooperatives,
- associations,
- foundations.

In addition, foreign companies may be subject to corporation tax on their domestic income.

If a corporation is subject to corporation tax, a corporation tax return must be submitted. This must always be done electronically.

A profit calculation - also electronically - must always be submitted with the corporation tax return.

If necessary, further declarations (e.g. turnover or trade tax return) must be submitted. If in doubt, please consult a tax advisor.

Kosten

There are no fees.

Verfahrensablauf

Once the corporate income tax return has been submitted to the relevant tax office, it is checked by the tax office.

Modul

Sachverhalt

Once it has been checked, the tax office will issue a corporation tax assessment notice. This is used to determine the corporation tax.

Bearbeitungsdauer

How long it takes to process a corporation tax return or to determine the corporation tax always depends on the circumstances of the individual case.

Frist

The deadline for filing the corporation tax return is generally: • 31.07. of the calendar year following the tax period if you have not received tax advice • 28.02. or 29.02. of the second calendar year following the tax period if you have received tax advice The submission deadline for the 2019 calendar year, which generally expires at the end of February 2021, has been legally extended by 6 months (by 5 months for advised farmers and foresters with a different financial year). Tax returns for 2019 can therefore be submitted on time until August 31, 2021 for advised cases (until December 31, 2021 for advised farmers and foresters with a different financial year). The deadlines for submitting tax returns for the 2020 assessment period have generally been extended a) for taxpayers receiving tax advice by 3 months until 31.05.2022 (for farmers and foresters receiving advice until 01.11.2022) and b) for non-advised taxpayers by 3 months until 01.11.2021 (for non-advised farmers and foresters until 02.05.2022).

weiterführende Informationen

Hinweise

- The assessed tax must always be paid by bank transfer. Alternatively, participation in the SEPA direct debit procedure is possible.
- An appeal may be lodged against the corporation tax assessment notice.

Rechtsbehelf

Kurztext

- Corporate income tax assessment
- Submitting a corporation tax return
- Electronic transmission
- The assessment basis is the taxable income
- Pay corporation tax

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Responsible: Tax office
Ansprechpunkt	<p>The tax office in whose district the management of the corporation is located is generally responsible for the taxation of corporations. If the place of management cannot be determined, the tax office in whose district the corporation has its registered office is generally responsible. Deviations from these principles can be found in the Thuringian Tax Office Jurisdiction Ordinance.</p> <p>The employees at the tax office are available to answer general tax-related questions. However, specific tax advice in individual cases is reserved for the tax advisory professions.</p> <p>https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://finanzamt.thueringen.de/service/zufi/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Electronic corporate tax return and electronic profit determination <p>https://finanzamt.thueringen.de/service/elster/ https://finanzamt.thueringen.de/service/elster/</p>
Ursprungsportal	Determine corporation tax, Körperschaftsteuer festsetzen