99102063017000, 99102063017000

Approve the adjustment of advance tax payments

Modul	Sachverhalt
Leistungsschlüssel	99102063017000, 99102063017000
Leistungsbezeichnung I	Approve the adjustment of advance tax payments
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Bewilligung (017)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.03.2020
Fachlich freigegen durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__37.html https://www.gesetze-im-internet.de/estg/__37.html
Teaser	What should I do if the advance payments for income tax determined by the tax office are too high or too low?
Volltext	In principle, income tax is levied in the current calendar year by way of advance payments. The income tax expected to be withheld by the employer is taken into account. The advance payments are generally calculated on the basis of the result of the last income tax assessment. They can be adjusted (upwards or downwards) if the expected income tax for the current year differs from them.
Erforderliche Unterlagen	List of the expected income and possibly the tax-reducing facts.
Voraussetzungen	You earn income that is not already subject to income tax deduction or capital gains tax. The expected income tax liability is at least 400 euros. The income tax advance payments are distributed evenly over the future prepayment dates of the current year.
Kosten	None.
Verfahrensablauf	On the basis of the result of the last assessment for income tax, the advance payments for the current calendar year are determined. Prepayment dates are March 10, June 10, September 10 and December 10. However, a subsequent increase in the last advance payment is also possible if the increase amount is at least 5,000 euros.
Bearbeitungsdauer	
Frist	None.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Steuervorauszahlungen Anpassung bewilligen, Approve the adjustment of advance tax payments