99102008002000, 99102008002000

Income tax assessment

Modul	**Sachverhalt**
Leistungsschlüssel	99102008002000, 99102008002000
Leistungsbezeichnung I	Income tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/ https://www.gesetze-im-internet.de/estg/
Teaser	Income tax is a tax levied on the income of individuals.
Volltext	Income tax is a tax levied on the income of individuals. The basis of assessment is taxable income. Income tax is one of the most important sources of revenue for the state. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	
Voraussetzungen	Income tax is levied on income from: • agriculture and forestry, • Commercial enterprise, • self-employment, • employment, • Capital assets • renting and leasing as well as • other income, such as income from a pension from the statutory pension insurance scheme or income from private sales transactions.
Kosten	Gebühr: Es fallen keine Kosten an None.
Verfahrensablauf	The income tax payable is determined by applying the tax rate to the taxable income. Numerous regulations (e.g. allowances, exemption limits, lump sums, special expenses, extraordinary burdens, variable tax rate) take into account your personal capacity as a taxpayer. Lifestyle expenses (regularly, e.g. expenses for food, clothing, housing) may not be deducted as business expenses or income-related expenses.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	In principle, the income tax return must be submitted electronically if you earn income as a farmer or forester, tradesman or freelancer. In other cases, voluntary electronic transmission is possible. The control software required for this is available from many commercial providers. However, the income tax return can also be prepared and submitted free of charge via the online portal of the tax authorities. Otherwise, you can obtain the forms necessary for the preparation of the income tax return from all tax offices, from many cities and municipalities (e.g. citizens' offices). https://www.elster.de/eportal/start https://www.elster.de/eportal/start
Ursprungsportal	Einkommensteuer Festsetzung, Income tax assessment