

99102153261001, 99102153261001

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/549814718/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102153261001, 99102153261001
Leistungsbezeichnung I	
Leistungsbezeichnung II	
Typisierung	1 - Bund: Regelung und Vollzug, 2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.04.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Approval under state law by the Lower Saxony State Tax Office
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/fvg_1971/_5.html">https://www.gesetze-im-internet.de/fvg_1971/_5.html</a> <a href="https://www.gesetze-im-internet.de/kstg_1977/_1a.html">https://www.gesetze-im-internet.de/kstg_1977/_1a.html</a>
Teaser	As a commercial partnership, partnership company or registered civil law partnership, you can apply to be treated as a corporation for income tax purposes under certain conditions.
Volltext	<p>Commercial partnerships and registered civil law partnerships have the option of being treated as a corporation for income tax purposes upon application.</p> <p>This option can be exercised for the first time for financial years beginning after December 31, 2021.</p> <p>When exercising this option, the commercial partnership, partnership company or registered civil law partnership is treated as a corporation for income tax purposes and its partners are treated as the non-personally liable partners of a corporation.</p> <p>The option is excluded for investment funds within the meaning of the Investment Tax Act as well as for sole proprietorships, communities of heirs and purely internal companies.</p> <p>The Federal Central Tax Office (BZSt) is responsible for companies based abroad that only generate income that is subject to withholding tax on capital gains or tax deduction on the basis of Section 50a EStG and for which income tax is deemed to have been paid in accordance with Section 50 (2) sentence 1 EStG or corporation tax in accordance with Section 32 (1) KStG.</p> <p>If you do not receive a rejection notice, the competent tax authority will assume that the option is effective. As a rule, you will receive notification of the issue of a corporation tax number.</p> <p>If the conditions for the option are met without interruption, you do not have to submit a new</p>

## Modul

## Sachverhalt

application for the following financial years.

The option is terminated upon application or if the conditions for the option no longer apply.

## Erforderliche Unterlagen

### Voraussetzungen

- Commercial partnerships, partnerships within the meaning of the Partnership Act, registered civil law partnerships and comparable foreign companies are eligible to apply.
- The option is excluded for Investment funds within the meaning of the Investment Tax Act, sole proprietorships, communities of heirs and purely internal companies.
- You cannot submit the application before the company is established.
- If your company is domiciled in Argentina, Brazil, China, Costa Rica, Egypt, Gibraltar, Isles of Man, Jersey, Guernsey, Republic of Korea, Kuwait, Mexico, San Marino, Switzerland, Singapore, Sri Lanka or Venezuela, you must appoint a German authorized recipient.

## Kosten

### Verfahrensablauf

- Send the application for the corporate income tax option (e.g. via "My Elster" or the application for companies based abroad provided on the BZSt website) to the relevant tax authority
- Attach any necessary supporting documents Copy of the resolution on the application
- In addition, if the management of the company is located abroad: Proof that the company is subject to a tax liability comparable to German unlimited corporation tax liability in the country in which the management is located. Certificate of residence from the competent foreign tax authority
- If the tax authorities assume that your application is valid, you will usually receive a letter informing you of your future corporation tax number.
- If the requirements are not met, you will receive a rejection notice.

## Bearbeitungsdauer

Modul	Sachverhalt
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Als Personenhandels-gesellschaft oder Partnerschaftsgesellschaft die ertragsteuerliche Behandlung wie eine Kapitalgesellschaft beantragen