

99102014002000, 99102014002000

Submit corporate income tax return

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/8674410/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000, 99102014002000
Leistungsbezeichnung I	Submit corporate income tax return
Leistungsbezeichnung II	Submit corporate income tax return
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
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	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	18.03.2021
Fachlich freigegeben durch	State Tax Office of Lower Saxony
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
Teaser	Corporations must pay corporate income tax on their taxable income, and nonprofit organizations receive their tax exemption.
Volltext	<p>Corporate income tax is levied by the tax authorities on the income of legal entities or corporations, such as</p> <ul style="list-style-type: none"> • stock corporations (AG) • limited liability companies (GmbH) • cooperatives or • foundations. <p>Corporate income tax generally arises at the end of a calendar year. The basis for the assessment is their corporate income tax return. You must submit this and the annual profit statements to the tax authorities electronically. The free service portal "My ELSTER" is available to you for this purpose.</p> <p>The amount of corporate income tax is 15 percent on the taxable income of a calendar year. In addition, there is a 5.5 percent solidarity surcharge. The revenue from corporate income tax accrues jointly to the federal government and the states. The solidarity</p>

Modul
Sachverhalt

surcharge is due to the federal government.

Your tax advisor can tell you whether you, as the managing person or board of directors of a corporation, are required to file a corporate income tax return or whether exceptions apply.

This person can also inform them of the likely amount of tax due. As a non-profit association, for example, you do not have to pay corporate income tax on income from commercial operations until the income exceeds EUR 45,000.

Erforderliche Unterlagen

- electronically submitted corporate income tax return with required attachments
- Documents for the determination of profits such as
- Balance sheet
- profit and loss statement
- If applicable, further declarations such as a turnover or trade tax declaration

Voraussetzungen

- Corporations, associations of persons and estates are subject to unlimited corporate income tax liability if their management or registered office is located in Germany. These are, for example: Corporations Stock corporations Limited liability companies Entrepreneurial companies Cooperatives Associations Foundations associations, institutions, foundations and other special-purpose assets under private law with no legal capacity, as well as commercial operations of legal entities under public law, such as commercial operations of municipalities
- all income is taxable
- The place of management is the place where the relevant business decisions are made.
- the domicile of the company is determined by the partners in the articles of association
- foreign companies only have to pay corporate income tax on their domestic income

Kosten

None

Verfahrensablauf

You must submit the corporate income tax return and related documents and attachments electronically to the responsible tax office:

Modul

Sachverhalt

- Visit "My ELSTER - Your Online Tax Office" on the Internet.
- Log in with your credentials and your personal security procedure.
- Select the menu item "Corporate Income Tax" and let the program guide you through the procedure.
- After entering all the data, you can submit the corporate income tax return electronically to the responsible tax office via "My ELSTER".
- After reviewing your corporate income tax return, you will receive a notice of the fixed amount of corporation tax, and a request for payment (bank transfer or SEPA direct debit) or information about a credit withdrawal.

Bearbeitungsdauer

Frist

If you do not receive tax advice on the preparation of your corporate income tax return:

- In principle, the corporate income tax return must be submitted by 31 July of the calendar year following the tax period

Deviating from the above-mentioned regulation, the following deadlines apply to the assessment periods 2021 to 2023: 2021: November 1, 2022 2022: October 2, 2023 2023: September 2, 2024

When a tax consultancy office prepares the corporate income tax return:

- In principle, the corporate income tax return must be submitted by the last day of February of the second calendar year following the tax period

Deviating from the above-mentioned regulation, the following deadlines apply to the assessment periods 2021 to 2024: 2021: August 31, 2023 2022: July 31, 2024 2023: June 2, 2025 2024: April 30, 2026

weiterführende Informationen

https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungsteuer/koerperschaft_umwandlungsteuer.html

<https://ksth.bundesfinanzministerium.de/ksth/2015/ho me.html>

https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Steuerarten/Koerperschaft_und_Umwan dlungsteuer/koerperschaft_umwandlungsteuer.html

<https://ksth.bundesfinanzministerium.de/ksth/2015/ho me.html>

Hinweise

There are no clues or specifics.

Modul	Sachverhalt
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> • Corporate income tax assessment • 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 • Corporate income tax arises at the end of a calendar year • Basis for assessment is submitted corporate income tax return • Corporate income tax return must be submitted electronically, for example, via the free ELSTER portal of the tax authorities. • Amount of corporate income tax: 15 percent on the taxable income of a calendar year plus 5.5 percent solidarity surcharge • Responsible: local tax office
Ansprechpunkt	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	
Formulare	Forms available: NoWritten form required: NoInformal application possible: NoPersonal appearance required: NoOnline services available: Yes
Ursprungsportal	Körperschaftsteuererklärung abgeben, Submit corporate income tax return