99102153261001

Modul	Sachverhalt
Leistungsschlüssel	99102153261001
Leistungsbezeichnung I	
Leistungsbezeichnung II	Corporate income tax; application for the option for corporate income taxation
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	22.08.2024
Fachlich freigegen durch	Bundesministerium der Finanzen
Handlungsgrundlage	https://www.gesetze-im-internet.de/fvg_1971/__5.html https://www.gesetze-im-internet.de/fvg_1971/__5.html https://www.gesetze-im-internet.de/kstg_1977/__1a.html https://www.gesetze-im-internet.de/kstg_1977/__1a.html
Teaser	As a commercial partnership or partnership company, you can apply to be treated as a corporation for income tax purposes under certain conditions.
Volltext	Commercial partnerships and partnerships have the option to apply to be treated as a corporation for income tax purposes. This option can be exercised for the first time for financial years beginning after December 31, 2021. When exercising this option, the commercial partnership or partnership company is treated as a corporation for income tax purposes and its partners are treated as the non-personally liable partners of a corporation. The option is excluded for investment funds within the meaning of the Investment Tax Act as well as for sole proprietorships, partnerships under civil law, communities of heirs and purely internal companies. 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. 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.

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	If the conditions for the option are met without interruption, you do not have to submit a new application for the following financial years. The option is terminated upon application or if the conditions for the option no longer apply.
Erforderliche Unterlagen	• Required Documents • Abschrift der Beschlussfassung über die Antragstellung • Wenn sich der Ort der Geschäftsleitung der Gesellschaft im Ausland befindet: • Nachweis darüber, dass die Gesellschaft in dem Staat, in dem sich die Geschäftsleitung befindet, einer der deutschen unbeschränkten Körperschaftsteuerpflicht vergleichbaren Steuerpflicht unterliegt (zum Beispiel aktueller Körperschaftsteuerbescheid beziehungsweise Bestätigung des ausländischen Staates) und • eine Ansässigkeitsbescheinigung der zuständigen ausländischen Steuerbehörde sowie • Gesellschaftsvertrag und/oder Satzung. • Die Nachweise sind zusammen mit dem Antrag an die zuständige Finanzbehörde zu übermitteln.
Voraussetzungen	• Commercial partnerships and partnerships within the meaning of the German Partnership Act (Partnerschaftsgesellschaftsgesetz) as well as comparable foreign companies are eligible to apply. • The option is excluded for • Investment funds within the meaning of the Investment Tax Act, • sole proprietorships, • companies under civil law, • communities of heirs and • purely internal companies. • You cannot submit the application before the company is founded. • If your company is based 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

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	recipient.
Kosten	There are no costs.
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	
Frist	Application deadline: At any time, at the latest one month before the start of the financial year from which the option is to apply.
weiterführende Informationen	https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg.html https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg.html https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg_node.html https://www.bzst.de/DE/Unternehmen/EUInternational/Option_nach_1a_KStG/option_nach_1a_kstg_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	• Objection
Kurztext	

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Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal