

99102158080000

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/176033/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102158080000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Research allowance; applying for the certificate
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	23.02.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bundesministerium für Forschung, Technologie und Raumfahrt
Handlungsgrundlage	https://www.gesetze-im-internet.de/fzulg/BJNR276310019.html https://www.gesetze-im-internet.de/fzulg/BJNR276310019.html https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2019-12-20-Forschungszulagengesetz-FZulG/0-Gesetz.html https://www.bundesfinanzministerium.de/Content/DE/Gesetzestexte/Gesetze_Gesetzesvorhaben/Abteilungen/Abteilung_IV/19_Legislaturperiode/Gesetze_Verordnungen/2019-12-20-Forschungszulagengesetz-FZulG/0-Gesetz.html
Teaser	Apply to the Research Allowance Certification Office (BSFZ) for tax-incentivized research funding for your company for basic research, industrial research or experimental development.
Volltext	Whether start-up, small, medium-sized or large company: All companies subject to tax in Germany that carry out research and development can generally benefit from the research allowance. To do so, submit an "Application for certification of an R&D project" to the Research Allowance Certification Office (BSFZ). The BSFZ will check whether your project is an eligible research project. The BSFZ checks your submissions for novelty, risk or unpredictability and whether they are on schedule. You can apply for a certificate for a research grant at any time, whether before, during or after completion of your project. Please note that you should always apply for the certificate first. This is a prerequisite for you to be able to subsequently submit the "Application for research allowance" to your local tax office.
Erforderliche Unterlagen	• Required document/s Master data of the company. Statistical data of the company

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Voraussetzungen	• Your company must be subject to tax in Germany. • Your company must generate income. • Work on your research project must have started after 01.01.2020. • To apply for a certificate for an eligible research grant, you must register once on the BSFZ web portal. • Your research project must fall into one of the following three categories Basic Research, Industrial Research and Experimental Development.
Kosten	There are no costs.
Verfahrensablauf	To apply for the research allowance certificate, follow these steps: • Registration and application: Visit the web portal of the Bescheinigungsstelle Forschungszulage (BSFZ) and register there. After registering, you can log in with your access data. • Fill out the application form: Fill out the online application form. Here you must provide detailed information about your research and development project (R&D project). This includes Description of the project Objectives and expected results Timetable and milestones Budget and planned expenditure. • Submission of the application: Submit the completed application online. • Review by the BSFZ: The BSFZ will check your application for eligibility for benefits. This process can take up to 3 months. • Receive certificate: After a successful review, you will receive a certificate confirming the eligibility of your R&D project. This certificate will also be sent directly to the relevant tax office. • Apply for a research allowance from the tax office: With the certificate, you can now apply for the research allowance at the relevant tax office via the ELSTER portal. The tax office will check your application and determine the research allowance.
Bearbeitungsdauer	0 to 3 months
Frist	Application deadline: Make sure that you submit the applications on time. For the 2020 financial year, for example, the certificate must be applied for by

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	31.12.2024 at the latest.
weiterführende Informationen	https://portal.bescheinigung-forschungszulage.de/landingpage https://portal.bescheinigung-forschungszulage.de/landingpage https://www.bescheinigung-forschungszulage.de/antragsverfahren/ueber-das-antragsverfahren https://www.bescheinigung-forschungszulage.de/antragsverfahren/ueber-das-antragsverfahren https://www.elster.de/eportal/formulare-leistungen/alleformulare/forschungszuluantrag https://www.elster.de/eportal/formulare-leistungen/alleformulare/forschungszuluantrag
Hinweise	The certificate for a research allowance is the first part of a 2-step procedure. Once you have received the certificate for a research allowance, you can use it to apply for a research allowance in the ELSTER portal at your local tax office in the next step.
Rechtsbehelf	An appeal against the decision can be lodged with the BSFZ.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal