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# Income tax return, submission deadline, deadline extension

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009746/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102008000000
Leistungsbezeichnung I	Income tax return, submission deadline, deadline extension
Leistungsbezeichnung II	Income tax return, submission deadline, deadline extension
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Submission of income tax return</div> , <div lang="en-x-mtfrom-de">general assessment period</div> , <div lang="en-x-mtfrom-de">Deadline extension</div> , <div lang="en-x-mtfrom-de">Deadline extension / retroactive submission options</div> , <div lang="en-x-mtfrom-de">Est declaration - submission deadline</div> , <div lang="en-x-mtfrom-de">retroactive submission options</div> , <div lang="en-x-mtfrom-de">Tax return         </div>

Modul	Sachverhalt
	- submission deadline, deadline extension
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.06.2022
Fachlich freigegeben durch	
Handlungsgrundlage	§ 149 AO
Teaser	The deadlines for submitting income tax returns are shown below.
Volltext	<p>Submission deadline: The application for assessment of income tax can be submitted to the tax office retrospectively (by submitting the tax return) within the general assessment period of four years. The period begins at the end of the calendar year in which the wages were received. Important: The deadline for taxpayers who are legally obliged to submit an annual income tax return is July 31 of the following calendar year. Example: Income tax return for 2019, submission deadline July 31, 2020 If tax returns are prepared by a tax advisor or income tax aid association, they must be submitted by the last day of February of the calendar year following the following year at the latest. Example: Income tax return for 2018, deadline 02/29/2020 This does not apply if the tax return is expressly requested in advance. Deadline extension: If the income tax return cannot be submitted on time, an application for an extension of the deadline is possible. This must be sent to the responsible tax office and must contain a reason for the extension of the deadline as well as the expected submission date. It is advisable to apply for a so-called tacit deadline extension. Then the tax office only gives an answer if it should reject this application.</p>

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<b>Erforderliche Unterlagen</b>	For the extension of the deadline: Informal application stating the tax number.
<b>Voraussetzungen</b>	You want (or have to) submit an income tax return.
<b>Kosten</b>	Gebühr: Es fallen keine Kosten an
<b>Verfahrensablauf</b>	Submit your income tax return within the statutory deadline if you are required to do so. Submit a reasoned request for an extension of the deadline before the deadline expires.
<b>Bearbeitungsdauer</b>	The processing time depends on the individual case.
<b>Frist</b>	There are no further deadlines.
<b>weiterführende Informationen</b>	<a href="https://www.hamburg.de/service/info/11440572/">https://www.hamburg.de/service/info/11440572/</a> <a href="https://www.hamburg.de/service/info/11440572/">https://www.hamburg.de/service/info/11440572/</a> <a href="https://www.hamburg.de/service/info/11440010/">https://www.hamburg.de/service/info/11440010/</a> <a href="https://www.hamburg.de/service/info/11440010/">https://www.hamburg.de/service/info/11440010/</a>
<b>Hinweise</b>	<p>Due to the corona pandemic, the submission deadlines for the tax periods 2020 to 2024 have been extended as follows: The following deadlines apply for the 2020 tax period: Non-advised taxpayers: 1.11.2021 Advised taxpayers: 31.8.2022 The following submission deadlines apply to the 2021 tax period: Non-advised taxpayers: 1.11.2022 Advised taxpayers: 31.8.2023 The following submission deadlines apply to the 2022 tax period: Non-advised taxpayers: 10/02/2023 Advised taxpayers: 31.7.2024 The following submission deadlines apply to the 2023 tax period: Non-advised taxpayers: 2.9.2024 Advised taxpayers: 2.6.2025 The following submission deadlines apply to the 2024 tax period: Non-advised taxpayers: 31.7.2025 Advised taxpayers: 30.4.2026 For the 2025 tax period, the statutory submission deadlines apply again: Non-advised taxpayers (§ 149 Para. 2 Sentence 1 AO): July 31, 2026 Advised taxpayers (§ 149 Paragraph 3 AO): 03/01/2027 The tax returns for years up to and including 2017 had to be submitted by May 31st. or in the case of taxpayers with tax advice by 31.12. be submitted in the following year. For information on the obligation to file income tax returns for employees, see the links. In addition to the information and acceptance point of the responsible tax office, the</p>

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	information and acceptance points of the other Hamburg tax offices can also be visited. The non-responsible tax office has no access to the procedure and inquiries about the specific tax case cannot be answered.
Rechtsbehelf	objection
Kurztext	If you are required to file an income tax return, the deadline is July 31st. of the following year You can apply for an extension of the deadline by stating objective aspects
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to  Hamburg Service
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)