

99102046055000

# Tax return submission

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/S1000020010000009791/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102046055000
Leistungsbezeichnung I	Tax return submission
Leistungsbezeichnung II	Submit tax returns electronically
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Submission of separate statement&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Submission of corporate income tax returns&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Submission of sales tax return&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Submission of a declaration for the breakdown of the trade tax base&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Submission of declaration of assessment&lt;/div&gt;, &lt;div lang="en-x-mtfrom-de"&gt;Submission of income tax return&lt;/div&gt; </div>
Leistungstyp	
Leistungsgruppierung	

Modul	Sachverhalt
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	24.03.2025
Fachlich freigegeben durch	
Handlungsgrundlage	§ 150 AO - individual norm <a href="https://www.gesetze-im-internet.de/ao_1977/_150.html">https://www.gesetze-im-internet.de/ao_1977/_150.html</a>
Teaser	You can submit your tax return electronically to the relevant tax office. Under certain circumstances, you are required to submit your tax return electronically.
Volltext	From the 2011 assessment period, in certain cases you must submit your tax return electronically to the relevant authority. Electronic submission simplifies the workload for both you and the responsible authority. Your data can be processed more quickly and potential queries are reduced. At the same time, this method meets the legal requirements of digitalization.
Erforderliche Unterlagen	For your tax return, you'll need the same documents as if you were submitting it by mail. You can find out the exact documents in your tax software.
Voraussetzungen	The obligation to submit electronically applies to various tax returns: Income tax returns if you earn income from self-employment, a business, or from agriculture and forestry You do not have to file your income tax return electronically if you only earn income from employment for which income tax has already been deducted. This is not a problem if the positive income that is not subject to income tax (for example, profit income, rental income, or pension income) totals up to €410. If you are required to prepare a balance sheet, you must submit it electronically for financial years beginning after December 31, 2011. Explanations for the breakdown of

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	<p>the trade tax assessment amount if your company operates in several municipalities Declarations for the separate determination of tax bases, for example in the case of jointly used property such as in a community of heirs Declarations of determination, for example in the case of partnerships such as GbR, OHG or KG Corporate tax returns if you operate a legal entity, for example a GmbH VAT returns if you are liable for VAT as a company or self-employed person</p>
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You can seek support from a tax advisor. You collect all documents in advance, such as receipts, evidence and tax certificates. You can use the free ELSTER (Electronic Tax Return) program or other tax software. You create a user account and enter your data online. Please check your details carefully before submitting the declaration. You send your data to the responsible authority. The responsible authority will review your data and documents. If necessary, they will request additional documents or information from you. You will receive a notification.</p>
Bearbeitungsdauer	no
Frist	The same statutory deadlines apply to the submission of an electronic tax return as to the submission of tax returns by post.
weiterführende Informationen	<a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.elster.de/elsterweb/softwareprodukt">https://www.elster.de/elsterweb/softwareprodukt</a> <a href="https://www.elster.de/eportal/formulare-leistungen/all-eformulare">https://www.elster.de/eportal/formulare-leistungen/all-eformulare</a> <a href="https://www.elster.de/eportal/formulare-leistungen/all-eformulare">https://www.elster.de/eportal/formulare-leistungen/all-eformulare</a>
Hinweise	<p>In exceptional cases, the tax office may waive electronic submission to avoid unreasonable hardship. Submit a request and provide written reasons why you cannot submit your tax return electronically.</p>
Rechtsbehelf	No legal remedy is provided.

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Kurztext	Electronic submission of tax returns from the 2011 assessment period in certain cases Facilitating processing for taxpayers and competent authorities Faster data processing Reduction of possible queries Compliance with legal requirements for digitalization
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)