

99102008002000

Income tax assessment

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/S1000020010000011551/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Income tax assessment
Leistungsbezeichnung II	Pay income tax
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Income tax</div> , <div lang="en-x-mtfrom-de">Income tax return</div> , <div lang="en-x-mtfrom-de">Income tax table</div> , <div lang="en-x-mtfrom-de">Income tax equalization</div> , <div lang="en-x-mtfrom-de">Tax assessment</div> , <div lang="en-x-mtfrom-de">electronic tax return</div> , <div lang="en-x-mtfrom-de">magpie</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	
Handlungsgrundlage	Income Tax Act (EStG) www.gesetze-im-internet.de/estg/
Teaser	Income tax is a tax levied on the income of individuals.
Volltext	Income tax is a tax levied on the income of natural persons. The tax base is the taxable income. Income tax is one of the most important sources of income for the state. The legal basis is the Income Tax Act.
Erforderliche Unterlagen	Income tax return
Voraussetzungen	Income from Agriculture and forestry, commercial enterprise, self-employed work, dependent employment, Capital assets Rental and leasing as well as other income such as income from a pension from the statutory pension insurance or income from private sales transactions.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	The income tax to be paid is determined by applying the tax rate to the taxable income. Your personal performance is taken into account through numerous regulations (e.g. allowances, tax allowances, flat-rate amounts, special expenses, extraordinary burdens, variable tax rate). Expenses for living expenses (e.g. regular expenses for food, clothing, housing) may not be deducted as business expenses or advertising expenses.
Bearbeitungsdauer	The processing time depends on the individual case.
Frist	The deadline for submitting the income tax return is July 31 of the following year If the tax return is prepared by a tax advisor or a wage tax assistance

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	association, the deadline for submission is February 28/29 of the second following year Without the obligation to file a tax return, the deadline ends four years after the end of the calendar year.
weiterführende Informationen	https://www.formulare-bfinv.de https://www.formulare-bfinv.de https://www.elster.de https://www.elster.de https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	No
Rechtsbehelf	objection Complaint before the Finance Court
Kurztext	Tax on the income of natural persons Assessment basis: taxable income
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)