

99102014002000

corporate tax assessment

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/S1000020010000011598/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000
Leistungsbezeichnung I	corporate tax assessment
Leistungsbezeichnung II	pay corporate 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">Submission of corporate income tax returns</div>, <div lang="en-x-mtfrom-de">submit a corporate tax return</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.03.2024
Fachlich freigegeben durch	
Handlungsgrundlage	§§ 149 , 150, 155, 157, 224, 347 Tax Code (AO) §§ 1 , 2, 7, 8, 30, 31 Corporate Tax Act (KStG) §§ 25 , 36 Income Tax Act (EStG)
Teaser	If you have formed a corporation, you must file a corporation tax return.
Volltext	Corporations are subject to corporate tax. As the management or board of a corporation, you are required to submit a corporate tax return every year. The corporate tax return is the basis for determining the corporate tax.
Erforderliche Unterlagen	Electronically submitted corporate tax return (If you submit the return on paper, it will be treated as not submitted, except in cases of special hardship). Profit determination documents (e-balance sheet, profit and loss statement, if applicable, attachments to profit determination) You can find out which documents are required in detail from the instructions in the tax return form.
Voraussetzungen	The following corporations, associations of persons and assets resident in Germany are subject to unlimited corporate tax liability: Capital companies such as stock corporations (AG), limited liability companies (GmbH) and entrepreneurial companies (UG) Cooperatives societies Foundations Foreign companies may also be subject to corporate tax on their income earned in Germany (limited tax liability).
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	You submit your corporate tax return electronically to the relevant authority. The responsible authority will check your corporate tax return and your documents. If necessary, the responsible authority will request further documents or information from you. The responsible authority checks your declaration and sets

Modul	Sachverhalt
	the corporation tax in a notice. You will receive the notification from the responsible authority.
Bearbeitungsdauer	The processing time depends on the administrative effort.
Frist	If you have not sought tax advice, submit your corporation tax return by July 31 of the calendar year following the assessment period. As a taxpayer with tax advice (submission of the corporation tax return by a tax advisor), you submit the corporation tax return by February 28 of the second calendar year following the assessment period.
weiterführende Informationen	
Hinweise	Corporate tax is levied on the income of legal persons, i.e. corporations. It arises at the end of the assessment period, which usually covers the calendar year. The basis for determining corporation tax is usually the corporation tax return, which is sent electronically to the tax authorities together with the annual profit calculations. This transmission is preferably carried out via the online portal www.Elster.de . Whether and to what extent you, as a managing director or board member of a corporation, are obliged to submit a corporation tax return is determined by the provisions of the Corporation Tax Act (KStG). If you are unclear or have specific questions, we recommend consulting a tax advisor. If your corporation is subject to corporate tax, you are required to submit a corporate tax return electronically. This also includes the electronic filing of a profit calculation. In addition, further declarations, such as sales or trade tax returns, may be required. If you are unsure, we recommend consulting a tax advisor. The corporate tax rate is 15 percent.
Rechtsbehelf	Objection Lawsuit before the tax court
Kurztext	Submit a corporate tax return Submit your corporate tax return annually Electronic transmission mandatory The assessment basis is the taxable income
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to

Modul	Sachverhalt
	Hamburg Service
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Hamburg Service, Hamburg Service (Currently this link is only available in german)