

99102008002000

Einkommensteuer Festsetzung

Heruntergeladen am 24.06.2025

<https://fimportal.de/xzufi-services/S1000030000021946/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102008002000
Leistungsbezeichnung I	Einkommensteuer Festsetzung
Leistungsbezeichnung II	Submitting your income tax return
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Income tax, Tax return, Investment, Income tax return, Processing status
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	23.04.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/index.html https://www.gesetze-im-internet.de/estdv_1955/index.html
Teaser	Do you receive an income? If so, you are generally required by law to file an annual income tax return.
Volltext	Based on the information you provide in your tax return, the tax office issues the income tax assessment. The amount of tax depends on the amount of income. When calculating the income, the expenses incurred for work ("income-related expenses"), insurance contributions, medical expenses and various other expense items are also taken into account.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Tax return form You will need the tax return form. The attachments you need to submit depend on the income you have received and the costs you wish to deduct. In principle, you do not need to submit any receipts or separate statements. It is sufficient if you keep these for possible queries and submit them when requested by the tax office.
Voraussetzungen	<p>The obligation to submit an income tax return depends on the type of income and the amount of income.</p> <p>1) If only wages are received for which income tax has already been withheld, there is only an obligation to submit an income tax return under certain conditions, for example if</p> <ul style="list-style-type: none"> • the wages were received from several employers • the tax class combination III / V or IV / IV with factor has been applied to spouses/partners during the year • an allowance has been taken into account when deducting income tax and the salary earned in the calendar year is higher than the sum of the basic allowance, the employee lump sum and the special expenses lump sum. In the case of spouses who can be

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jointly assessed for income tax, the sum of the double basic allowance, the employee lump sum and the double special expenses lump sum is decisive

- the employer has not calculated the wage tax for other remuneration (such as bonuses, severance pay) according to the rules for current wages
- parents who are not taxed jointly apply for an allowance for education away from home or for a lump sum for disabled persons to which a joint child is entitled to be split differently than half.

2) If the income is made up of other income in addition to wages (e.g. rental income, pensions, self-employment/commercial activity), the tax declaration obligation depends on the amount of the other income.

If this (other) income exceeds the amount of EUR 410 in a calendar year, there is an obligation to submit an income tax return.

The annual amount of EUR 410 also applies to the receipt of tax-free wage replacement benefits (e.g. unemployment benefit, sickness benefit, parental benefit). As these benefits have an influence on the tax rate (so-called progression proviso), a tax return must also be submitted if the amount of EUR 410 is exceeded.

3) If, on the other hand, no wages are received, but the income consists exclusively of other income (e.g. rental income, pensions, self-employment/commercial activity), an income tax return must be submitted if the total amount of income exceeds the so-called basic tax-free allowance. This requires a case-by-case assessment.

In 2025, this basic allowance amounts to

- for single persons: EUR 12,096 / in 2024: EUR 11,784
- for jointly assessed spouses/life partners: EUR 24,192 / in 2024: EUR 23,568

Information on the simplified declaration for retirement income can be found on the right under

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	"Further information" - "Where can I find out more?".
Kosten	There are no fees or costs for the income tax assessment.
Verfahrensablauf	<p>Online via the ELSTER portal:</p> <ul style="list-style-type: none"> • If, among other things, income is generated from commercial or self-employed activities, the tax return must generally be submitted to the tax office online via ELSTER. • ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You can find the link under "Further information" - "Online service". • You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER. • Please note that the registration process can take up to 2 weeks. • The tax office will check the information and send a notification by email when the tax assessment can be accessed electronically. • To protect tax confidentiality, the tax assessment will only be made available in encrypted form. To retrieve the data, the encrypted file must first be downloaded to your own PC and decrypted using the selected authentication method. • If your tax office requests receipts from you, you can also simply submit them electronically in the ELSTER portal. • You can find this function in the ELSTER portal under Forms & services > All forms > Applications, objections and notifications > Submission of supporting documents for tax returns. • Further information on submitting receipts can be found in the leaflet "Handling receipts" under "Further information" - "Where can I find out more?". <p>Submission in person and by post at the tax offices:</p> <ul style="list-style-type: none"> • In all other cases, the tax return can also be submitted in person or by post. • You can download all forms from the forms portal of the Federal Ministry of Finance. You can find the link to

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the form portal under "Further information" - "Forms" - "Income tax return".

- Fill in the form on your electronic device or print it out by hand and sign it.
- Send the tax return with attachments by post to your local tax office or hand in the tax return in person at the central information and collection points of the Bremen tax offices.
- The central information and collection point is available to answer any questions you may have. Detailed tax advice is generally reserved for the tax advisory professions and may not be provided by the tax offices.
- If you make an appointment on site at the central information and collection points, please bring the documents relating to your completed tax return with you. You can find the link to make an appointment at your tax office under "Further information" - "Make an appointment".

Bearbeitungsdauer

The processing time depends on the time of submission and the scope of the tax return.

Frist

Persons not advised for tax purposes: The annual income tax return must generally be submitted by 31.07. of the following year (for example, for the 2020 assessment period generally by 31.07.2021, for the 2021 assessment period by 31.07.2022) if there is an obligation to submit the return. However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2023 assessment periods have been extended by law as follows

2021 assessment period:	01.11.2022
2022 Assessment period	02.10.2023
2023 Assessment period	02.09.2024

Employees for whom there is no obligation to submit a return, i.e. who submit an income tax return voluntarily, have four years to do so (for example: assessment period 2021; end of submission period = 31.12.2025). This so-called application extension usually applies to employees who want to obtain a refund of excess income tax withheld by their employer.

Persons receiving tax advice: The annual income tax return must generally be submitted by the last day of February of the second following year (e.g. for the 2020 assessment period by 28.02.2022, for the

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	<p>2021 assessment period by 28.02.2023) if there is an obligation to submit the return. However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2024 assessment periods have been extended by law as follows</p> <p>2020 assessment period: 31.08.2022 Assessment period 2021: 31.08.2023 Assessment period 2022: 31.07.2024 Assessment period 2023: 02.06.2025 Assessment period 2024: 30.04.2026</p>
weiterführende Informationen	<p>https://www.finanzen.bremen.de/steuern/einkommensteuer/rentenbesteuerung-3901</p> <p>https://www.service.bremen.de/dienstleistungen/steuererklaerung-fuer-gewerbetreibende-und-selbstaendige-124492</p> <p>https://www.finanzen.bremen.de/steuern/online-finanztamt-bremen-und-bremerhaven/bearbeitungsstand-64083</p> <p>https://download.elster.de/download/dokumente/Merkblatt_Umgang_mit_Belegen.pdf</p>
Hinweise	<p>Information on the processing status of tax returns can be found under "Further information" - "Where can I find out more?" - "Processing status of the tax return".</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	<p>http://www.formulare-bfinv.de/ffw/action/invoke.do?id=est</p> <p>http://www.formulare-bfinv.de/ffw/action/invoke.do?id=est</p>
Ursprungsportal	<p>Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen</p>