

99102014002000

Körperschaftsteuer Festsetzung

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/S1000030003019775/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102014002000
Leistungsbezeichnung I	Körperschaftsteuer Festsetzung
Leistungsbezeichnung II	Submitting a corporation tax return
Typisierung	2 - Bundesauftragsverwaltung: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	ELSTER, ELSTER, Tax office, Tax return, GmbH, GmbH, Electronic tax return, Corporate income tax, Association, Non-profit status, Corporation, Corporate body, Foundation, Legal entity, gGmbH, Digital tax return, Determination of profit, KSt, Notice of exemption
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.03.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_25.html https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_155.html https://www.gesetze-im-internet.de/ao_1977/_157.html https://www.gesetze-im-internet.de/ao_1977/_224.html https://www.gesetze-im-internet.de/ao_1977/_347.html https://www.gesetze-im-internet.de/kstg_1977/_1.html https://www.gesetze-im-internet.de/kstg_1977/_7.html https://www.gesetze-im-internet.de/kstg_1977/_30.html https://www.gesetze-im-internet.de/estg/_36.html
Teaser	Corporations must pay corporation tax on their taxable income, non-profit organizations receive their tax exemption.
Volltext	The tax authorities levy corporation tax on the income of legal entities or corporations, such as • stock corporations (AG) • limited liability companies (GmbH) • cooperatives or • foundations. Corporation tax is generally incurred at the end of a calendar year. The basis for the assessment is their corporation tax return. You must submit this and the annual profit determination electronically to the tax authorities. The free service portal "My ELSTER" is available for this purpose. The amount of corporation tax is 15 percent of the taxable income for a calendar year. In addition, there is

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a 5.5 percent solidarity surcharge. The revenue from corporation tax is shared between the federal government and the federal states. The solidarity surcharge is due to the federal government.

Your tax advisor can tell you whether you, as the managing director or board member of a corporation, are obliged to submit a corporation tax return or whether exceptions apply.

This person can also inform you of the expected tax burden. As a non-profit association, for example, you only have to pay corporation tax on income from business operations if the income exceeds EUR 45,000.

Erforderliche Unterlagen

Voraussetzungen

- Corporations, associations of persons and asset pools are subject to unlimited corporation tax if their management or registered office is in Germany. These are, for example Corporations public limited companies Limited liability companies entrepreneurial companies cooperatives associations foundations Unincorporated associations, institutions, foundations and other special-purpose assets under private law and commercial enterprises of legal entities under public law, such as commercial enterprises of municipalities
- All income is taxable
- Management is the place where the relevant business decisions are made
- the registered office of the company is determined by the shareholders in the articles of association
- foreign companies only have to pay corporation tax on their domestic income

Kosten

There are no costs.

Verfahrensablauf

You must submit your corporation tax return and the associated documents and attachments electronically to the relevant tax office:

- Visit "My ELSTER - Your online tax office" on the Internet.
- Log in with your access data and your personal security procedure.

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	• Select the menu item "Corporation tax" and let the program guide you through the process. • Once you have entered all the data, you can submit your corporation tax return electronically to the relevant tax office via "My ELSTER". • After your corporation tax return has been checked, you will receive a notice of the amount of corporation tax assessed and a request for payment (bank transfer or SEPA direct debit) or information on a credit payment.
Bearbeitungsdauer	Not specified.
Frist	If you do not receive tax advice when preparing your corporation tax return: In principle, the corporation tax return must be submitted by July 31 of the calendar year following the tax period
weiterführende Informationen	"Körperschaft- und Umwandlungsteuer" specialist article on the website of the Federal Ministry of Finance [https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Steuerarten/Koerperschaft_und_Umwandlungsteuer/koerperschaft_umwandlungsteuer.html] "Amtliches Körperschaftsteuer-Handbuch" on the website of the Federal Ministry of Finance [https://ksth.bundesfinanzministerium.de/ksth/2015/home.html] https://ksth.bundesfinanzministerium.de/ksth/2015/home.html
Hinweise	Legal remedy: • Appeal
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen