

99102046259000, 99102046259000

Extend tax return deadline

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/230541772/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102046259000, 99102046259000
Leistungsbezeichnung I	Extend tax return deadline
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Aufschub (259)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	11.05.2020
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_109.html https://www.gesetze-im-internet.de/ao_1977/_109.html
Teaser	You do not manage to submit the tax return on time? Then you have the opportunity to apply for an extension of the submission deadline at the responsible tax office.
Volltext	You must submit your tax returns – including tax declarations – to the responsible tax office by the statutory deadline. If you are prevented from complying with the submission deadline, you can submit an application for an extension of the submission deadline to the responsible tax office. If the tax office approves your application, you can submit the tax return up to the newly agreed deadline. If your tax returns are prepared by a tax consultant or income tax assistance association, longer deadlines already apply for the submission of annual tax returns (with the exception of wage tax registration). Therefore, in these cases, an extension of the deadline is only possible if you are or were prevented from complying with the deadline through no fault of your own.
Erforderliche Unterlagen	The application and, if applicable, documents proving the impediment.
Voraussetzungen	Your application must state the reason why you are prevented from complying with the deadline.
Kosten	None.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	None. However, you should submit your application as early as possible in order to avoid further procedural

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	acts by the tax office that may become superfluous, e.g. reminders, threat of penalty payment.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Deadlines for filing tax returns may be extended upon request.
Ansprechpunkt	Send your application to the tax office, where the tax return would also have to be submitted. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	
Ursprungsportal	Steuererklärung Frist verlängern, Extend tax return deadline