

99102046055000, 99102008002000

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/98/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102046055000, 99102008002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Tax return; electronic transmission
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	27.06.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/ao_1977/_150.html http://bundesrecht.juris.de/ao_1977/_150.html
Teaser	Tax returns (e.g. income tax, VAT and trade tax returns) can be submitted electronically to the tax authorities.
Volltext	Electronic tax returns offer many advantages for taxpayers. Entrepreneurs and employers are legally obliged to submit certain tax returns (e.g. income tax returns, corporation tax returns, advance VAT returns, wage tax returns) electronically. There is a legal obligation for offices paying capital gains to submit capital gains tax returns electronically. The ELSTER(ELelektronischeSTeuerERklärung) procedure enables tax returns to be transmitted to the tax offices. My ELSTER is the platform-independent service portal of the tax authorities, which enables the paperless submission of tax data via an interactive web application with maximum security, speed and convenience. Various commercial and free tax programs are also available on the market. The pre-filled tax return is a service offered by the tax authorities that allows interested citizens to retrieve personal data stored by the tax authorities electronically and transfer it to their income tax return. Third parties (e.g. spouses, tax consultants) can also be authorized to retrieve data. There are clear advantages for ELSTER users: • Transfer of data from the previous year • Tax calculation • Display of assessment notice data and comparison with the transmitted values • Pre-filled tax return (retrieval of certificates)

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	• Plausibility check during creation and transmission • Support for visually impaired users To protect tax confidentiality, tax data is transmitted to the tax authorities in encrypted form. ELSTER services are provided in an in-house IT infrastructure certified to ISO 27001 on the basis of the BSI's IT baseline protection catalogs. ELSTER offers authenticated transmission with the help of an electronic certificate. The certificate ensures unique identification. It can be applied for free of charge via ELSTER.
Erforderliche Unterlagen	
Voraussetzungen	PC, tablet or smartphone with internet access
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The statutory deadlines for submitting tax returns also apply when submitting an electronic tax return
weiterführende Informationen	http://www.elster.de http://www.elster.de
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal