

99102046240000

Aufforderung zur vorzeitigen Abgabe der Steuererklärung

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/S1000030001081430/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102046240000
Leistungsbezeichnung I	Aufforderung zur vorzeitigen Abgabe der Steuererklärung
Leistungsbezeichnung II	early filing notice
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200), Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	18.02.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_149.html https://www.gesetze-im-internet.de/ao_1977/_152.html https://www.gesetze-im-internet.de/ao_1977/_162.html https://www.gesetze-im-internet.de/ao_1977/_328.html
Teaser	Has your tax return been requested prematurely by the tax office?
Volltext	Taxpayers who have their tax return(s) prepared by a member of the tax advisory professions are obliged to submit their tax return(s) for 2018 by 29.02.2020 at the latest in accordance with Section 149 (3) of the German Fiscal Code (AO). However, under certain statutory conditions, the tax office is entitled to request the tax return(s) before this deadline, i.e. ahead of time.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	The prerequisite is that one of the circumstances specified in Section 149 (4) AO applies. Currently, the tax office refers to cases in which the tax return(s) for the previous year were submitted late or not at all (Section 149 para. 4 sentence 1 no. 1a AO).
Kosten	
Verfahrensablauf	The requested tax return must be submitted within the deadline set by the tax office (the deadline is 4 months).
Bearbeitungsdauer	

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Frist	The deadline for submitting the requested tax return(s) is at least 4 months. The end of the deadline is expressly stated in the letter of request from the tax office. An extension of this deadline cannot be granted in principle.
weiterführende Informationen	
Hinweise	If the deadline specified in the letter from the tax office is not met, a late filing surcharge must always be imposed. In addition, the tax office can enforce the submission of the tax return by means of coercive measures (e.g. penalty payment) or estimate the tax bases.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen