

# Threat of a penalty payment

Have you been asked to submit a tax return under threat of a penalty payment? Find out more here.

## Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven - Grunderwerbsteuer -](#)
- [Finanzamt Bremerhaven](#)

## Basic information

Reason for the letter threatening a penalty payment:

The tax return must be submitted by the dates specified below if you are obliged to submit a return.

Persons not advised for tax purposes

If there is an obligation to submit a return, the tax returns must generally be submitted by the submission deadlines listed below. If the return is not submitted by these deadlines, a reminder letter will be sent and then a penalty will be imposed.

Statutory filing deadlines for citizens without tax advice:

Taxation period Filing deadline

2021 01.11.2022

2022 02.10.2023

2023 02.09.2024

2024 31.07.2025

2025 31.07.2026

Persons advised for tax purposes

If there is an obligation to submit the return, the tax returns must generally be submitted by the submission deadlines listed below. If the return is not submitted by these deadlines, a penalty will be imposed

Statutory submission deadlines for citizens with tax advice:

Taxation period Deadline for submission

2021 31.08.2023

2022 31.07.2024

2023 02.06.2025

2024 30.04.2026

2025 01.03.2027

The submission deadlines are generally not extended. An extension may only be granted in particularly justified exceptional cases.

The following applies:

Deadline extension requests must be submitted in writing (by post) or electronically. No deadline extensions will be granted by telephone. The taxpayer must informally state in writing (not by telephone) why, in their opinion, no return needs to be submitted or that the return has already been submitted to another tax office.

Taxpayers who have not received tax advice will be sent a separate reminder letter. If no tax returns are submitted despite the expiry of the statutory submission deadline and any subsequent reminder, the submission obligation is enforced under threat of a penalty payment in accordance with Sections 328 and 332 of the German Fiscal Code (AO).

In individual cases, the time lag between the identification of the taxpayers who have not yet submitted their returns and the sending of the letters can lead to a threat of a penalty being sent even though the return has already been submitted. In this case, it is not necessary to reply to the letter threatening a penalty payment.

## **Procedure**

The tax return must be submitted immediately, at the latest within the deadline stated in the letter, either electronically or - if permitted - in paper form.

## More information

- Telephone enquiries regarding the threat of a penalty payment at the office responsible for processing will lead to a longer processing time. You are therefore requested to refrain from making further enquiries.
- Use the ELSTER contact form to contact your tax office electronically. You can address many requests to your tax office electronically, such as the subsequent submission of documents for your tax return, notification of a change of personal address, an application for an extension of the deadline or any other message.
- You can find the link to the ELSTER contact form under "Further information".

## What deadlines must be paid attention to?

The deadline for filing the tax return is stated in the letter threatening a penalty payment.

## How long does it take to process

Not specified

## What are the costs?

Not specified

## Frequently asked Questions

### • Where can I get declaration forms?

The forms can be picked up at the tax office. It is not possible to mail the forms.

### • Can I also file the tax return(s) electronically?

Yes, e.g. via ELSTER ([www.elster.de](http://www.elster.de))

### • Can I get a longer deadline than the one mentioned in the letter?

Generally not. Should you nevertheless wish to apply for this, it is mandatory that you do so in writing to the tax office.

### • Why did I receive the letter?

You have not yet filed the tax return(s) mentioned in the letter, although you are obliged to do so and the deadline for filing the tax return has already expired.

### • By when do I have to file the required tax return(s)?

This can be seen from the letter threatening to impose a fine.

- **What does the threat of a penalty payment mean for me?**

If there is an obligation to submit the tax return(s), the tax return(s) must be submitted immediately. If there is no reaction within the time limit set in the letter, the penalty payment will be assessed after a reasonable period of time.

If you are of the opinion that you are not obliged to submit a tax return, please also contact the tax office immediately and state why you are not obliged to submit it.