

## Submitting a corporation tax return

Corporations must pay corporation tax on their taxable income, non-profit organizations receive their tax exemption.

### Competent Department

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

### Basic information

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 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.

### Requirements

- 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

## What documents do I need?

- Electronically transmitted corporate income tax return with required attachments
- Documents for profit determination such as
  - Balance sheet
  - Profit and loss account

If applicable, further declarations such as a turnover or trade tax return

## Procedure

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.
- 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.

## Legal bases

- [§ 25 Einkommensteuergesetz \(EStG\)](#)
  - [§§ 149 bis 150 Abgabenordnung \(AO\)](#)
  - [§155 Abgabenordnung \(AO\)](#)
  - [§157 Abgabenordnung \(AO\)](#)
  - [§224 Abgabenordnung \(AO\)](#)
  - [§347 Abgabenordnung \(AO\)](#)
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- [§§ 1 bis 2 Körperschaftsteuergesetz \(KStG\)](#)
- [§§ 7 bis 8 Körperschaftsteuergesetz \(KStG\)](#)
- [§§ 30 bis 31 Körperschaftsteuergesetz \(KStG\)](#)
- [§ 36 Einkommensteuergesetz \(EStG\)](#)

## **More information**

Legal remedy:

- Appeal

## **What deadlines must be paid attention to?**

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

If a tax consultancy prepares the corporation tax return:

In principle, the corporate income tax return must be submitted by the last day of February of the second calendar year following the tax period

## **How long does it take to process**

Not specified.

## **What are the costs?**

There are no costs.