

## Lohnsteuerhilfverein

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Income tax aid association

### Competent Department

- [Finanzamt Bremen](#)

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### Basic information

An income tax assistance association is a self-help organization of employees for the provision of assistance in tax matters within the scope of the statutory authority to provide advice to its own association members. The right to provide advice is derived from Section

4 No. 11 of the German Tax Consultancy Act (StBerG). Accordingly, wage tax associations may

- Employees
- pensioners and retirees
- unemployed persons and recipients of maintenance

advise, if

- income from employment (wages, salaries) or
- other income according to § 22 of the German Income Tax Act (EStG) from recurring payments (pensions or benefits from old-age provision contracts, e.g. Riester) or
- income from maintenance payments (from a divorced or permanently separated spouse).

In the case of other surplus income, in particular

- Income from renting and leasing,
- income from capital assets,
- other miscellaneous income, e.g. from occasional brokerage,
- private sales transactions

the income tax assistance associations are authorized to provide advice if the total income from these sources does not exceed EUR 13,000 (in the case of single assessment) or EUR 26,000 (in the case of joint assessment).

## Requirements

- Recognition by the competent supervisory authority:
- In the state of Bremen, the supervision of income tax assistance associations has been transferred to the Bremen tax office.
- The Lohnsteuerhilfverein must maintain at least one consulting office in the district of the supervisory authority in which it has its registered office.
- The association is obliged to include the designation "Lohnsteuerhilfverein" in the name of the association.
- The opening, closing or change of a consulting office must be reported to the responsible supervisory authority (Bremen tax office).
- Wage tax assistance associations are obliged to submit an annual report to the tax office for examination.

The officials entrusted with the supervision are entitled to enter the business premises of the Lohnsteuerhilfvereine in order to carry out audits.

## Procedure

The application for recognition must be submitted in writing to the Bremen tax office. The application must be accompanied by

- Publicly certified copy of the articles of association

- Proof of the acquisition of legal capacity
- List with the names and addresses of the members of the board of directors
- Proof of the existence of liability insurance against the risks arising from the consulting authority
- List of the counseling centers, the opening of which is intended in the district of the supervisory authority
- A copy of the regulations on the levying of contributions not contained in the articles of association

A fact sheet on recognition as an income tax assistance association as well as a form for notifying the opening, closing or changes of advisory offices can be found on the website of the Senator for Finance:

(<http://www.finanzen.bremen.de/sixcms/detail.php?gsid=bremen53.c.1556.de>)

## Legal bases

- [Steuerberatungsgesetz](#)
- [§ 4 Nr. 11 StBerG](#)

## More information

Within the scope of their consulting authority, income tax assistance associations may:

- Prepare income tax returns
- Determine the probable tax result
- Handle all correspondence with the tax office
- Examine tax assessment notices and, if necessary, file an objection
- If necessary, take legal action before the tax courts
- Provide advice in connection with tax incentives for additional private pension provision (Riester, Rürup pensions, etc.)
- Submit applications for child benefits and review child benefit notices

Submit applications for housing subsidies and check notifications

- Submit applications for wage tax reduction
- Provide advice in connection with the choice of tax bracket
- Clarify wage tax issues, for example, with salary statements
- Year-round advice on tax saving opportunities in connection with income tax returns
- Advice on structuring the use of a company car
- Applications for reimbursement of capital gains taxes
- Applications for non-assessment
- Tax assistance in pending proceedings before the Federal Fiscal Court and the Federal Constitutional Court

Taxpayers with income from profits, i.e. income from agriculture and forestry, trade or self-employment, may not be advised by income tax assistance associations; the same applies in the case of turnover subject to sales tax.

There is an exception for income from profits if these are fully tax-exempt according to §§ 3 No. 12, 26 or 26a EStG. This applies, for example, to the lump-sum allowance for exercise leaders or tax-exempt compensation for municipal representatives.

### **What are the costs?**

300,00 EUR (§ 16 StBerG)

After receipt of the application for recognition as a wage tax aid association, the Bremen tax office will send an invoice.