

## Tax return for tradesmen and self-employed persons

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As a tradesman/self-employed person, depending on the type and scope of the activity exercised, you must submit a VAT return (see also service description "VAT") and, if applicable, a trade tax return (see also service description "Determining trade tax") in addition to the income tax return.

### Competent Department

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

### Basic information

Anyone who runs a business or is self-employed is obliged to file an income tax return if the total income generated in the calendar year exceeds the respective basic tax-free amount (2022 = € 9,984 for single persons or € 19,968 for spouses/partners).

In addition, a tax return must always be submitted by anyone who is requested to do so by the tax office. Such a request will always be made in the case of traders/self-employed persons.

The income tax return must also be accompanied by a balance sheet with profit and loss account or (if permissible) a so-called income surplus statement (Annex EÜR).

### Procedure

The tax return including the balance sheet or the EÜR annex must be submitted to the tax office in electronic form by means of remote data transmission (so-called ELSTER procedure).

This software developed by the tax authority for the tax return and the EÜR annex is available free of charge on the Internet under "ElsterFormular". An overview of the software products that support the e-balance sheet (electronic balance sheet) can be found at <http://www.eststeuer.de/>.

On request, the tax return including the attachments to avoid undue hardship can be submitted in paper form by post or in person.

After submitting the tax return, the tax office issues a tax assessment for the respective calendar year, in which not only the income tax but also the solidarity surcharge and, if applicable, the church tax are determined.

## **Legal bases**

- [§§ 60 EStDV](#)
- [§§ 56 EStDV](#)
- [§ 25 EStG](#)
- [§ 149 Absatz1 Abgabenordnung](#)

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

For calendar years up to and including 2017, the income tax return with all attachments/documents must generally be submitted by 31 May of the following year. For calendar years from 2018 onwards, this deadline has been extended to 31 July of the following year.

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

The period until the tax assessment is issued depends on many influences. Under the service description "Processing status of tax returns" the current processing status in the individual work areas of the Bremen tax offices is listed.