

# Submitting tax returns and receipts electronically (ELSTER)

Would you like to submit your tax return electronically to your local tax office using the ELSTER process? Learn more here.

## Competent Department

- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremen-Vegesack](#)
- [Zentrale Informations- und Annahmestelle \(ZIA\) Bremerhaven](#)

## Basic information

The tax administration's ELSTER service portal has been set up at [www.elster.de](http://www.elster.de) for the electronic submission of tax returns.

ELSTER is the tax administration's platform-independent service portal that enables the paperless submission of tax data via an interactive web application with maximum security, quickly and conveniently.

Benefits and advantages of electronic submission:

- Transfer of data from the previous year,
- Tax calculation,
- Pre-filled tax return (document retrieval),
- Support for visually impaired users,
- Comparison of the tax office's return data with the values declared by the citizen.

At [www.elster.de](http://www.elster.de) you will also find information on, for example, income tax returns, trade tax and corporate income tax returns, as well as advance VAT returns, recapitulative statements, wage tax returns, wage tax certificates and capital gains tax returns.

The tax forms can be found on the Forms Management System (FMS) page of the Federal Tax Administration, see "Further information".

However, paper forms are also available at every tax office.

However, for tax returns that by law may only be filed electronically - such as the trade tax return - there are no longer any forms stored in the Form Management System.

Paper receipts/donation receipts no longer need to be submitted, but must be retained. For more details, please refer to the leaflet "Handling receipts". You can find this under "Further information".

## Requirements

Access to ELSTER is possible via any terminal device with a compatible Internet browser. In addition, tax consultants generally also have the option of using the procedure.

## Procedure

### Legal bases

- [§§ 80, 80a, 149 Abgabenordnung \(AO\)](#)
- [§§ 25, 46 Einkommensteuergesetz \(EStG\)](#)
- [§ 14, 27, 28, 31, 38 Körperschaftsteuergesetz \(KStG\)](#)
- [§ 14 a Gewerbesteuergesetz \(GewStG\)](#)
- [§ 18 Umsatzsteuergesetz \(UStG\)](#)
- [§ 56 Einkommensteuereinführungsverordnung \(EStDV\)](#)

### More information

The notices will continue to be issued in paper form. Notices for individual assessments can also be sent electronically. Some applications can be submitted electronically via My Elster, but the responses will still be in paper form.

For the submission of the tax return on paper, the forms provided for this purpose can be accessed on the Internet.

### What are the costs?

There is no charge for the My ELSTER service. However, users who are interested in the "security stick" or "signature card" login options require a security stick or a supported signature card for authentication plus a card reader when they register, which they must purchase in advance or already own. There are costs associated with this.

No costs are incurred when using a certificate file.

## Frequently asked Questions

- **When filing a joint income tax return(joint assessment), does each spouse/life partner have to register?**

No. It is sufficient if one of the two registers. This is because only the person who transmits the data is authenticated. As long as no objections to the contrary are

raised, the tax office assumes during further processing that the content of the tax return is known to both spouses/life partners and that an income tax return that is legally valid for both is available.

- **Is my data secure with My ELSTER?**

Yes. By the way, you can also decide which security procedure seems most suitable to you by choosing the type of login. You can find technical information on the individual procedures under Data security and IT security

- **Can I have multiple user accounts at the same time?**

When registering with your personal identification number, you can create only one user account.

When registering with your organization tax number, you can only create 200 user accounts per tax number with certificate file. In combination with security stick or signature card, the maximum number of user accounts per tax number increases to 1000.

- **I have lost my certificate file. What can I do?**

If you have lost your certificate file, a new registration is required. It is currently not possible

to transfer the data stored under the old user account to the new user account. Please note that in case of a registration with your personal IDNr. only one active user account per

IDNo. can exist. Before you can carry out a new registration, you must first delete the old user account.

delete the old user account. To do this, go to "User account service" in the navigation and select "Delete user account".

- **I have forgotten my password or entered it incorrectly several times. What can I do?**

You cannot log in to My ELSTER without your password. If the password is irretrievably lost, please register again, because a new password cannot be issued to you. When logging in with a certificate file, there is no limit to the number of failed attempts. Your certificate will not be locked automatically. If you are using a security stick and have registered without ElsterAuthenticator, please note that after entering the wrong password three times, the certificate on the stick will be locked and thus unusable. Unlocking is not possible. Please register again. When registering with a security stick and ElsterAuthenticator, a PUK was generated that can be used to

unblock the PIN. If you are using a signature card, the number of possible failed attempts at password / PIN entry depends on your signature card. If your certificate is blocked, this does not automatically delete your user account in My ELSTER is deleted. For security reasons, you should delete your account. Please note, however, that all data in your user account will be irrevocably lost.