

early filing notice

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Has your tax return been requested by the tax office prematurely?

Competent Department

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

Basic information

Taxpayers who have their tax return(s) prepared by a member of the tax consulting professions are obliged under Section 149 (3) of the German Fiscal Code (AO) to submit their tax return(s) for 2018 by 29.02.2020 at the latest.

However, the tax office is entitled, under certain conditions laid down by law, to request the tax return(s) before the expiry of this period, i.e. before the deadline.

Requirements

A condition is that one of the facts mentioned in § 149 Abs. 4 AO is present. Currently the tax office refers to the cases in which the tax return(s) for the previous year was (were) submitted late or not at all (§ 149 paragraph 4 sentence 1 No. 1a AO).

Procedure

The requested tax return must be submitted within the deadline set by the tax office (the deadline is 4 months).

Legal bases

- [§ 149 Abs. 3 AO - Abgabefrist](#)

- [§ 149 Abs. 4 AO - vorzeitige Anforderung von Steuererklärungen](#)
- [§ 152 AO - Verspätungszuschlag](#)
- [§ 162 AO - Schätzung von Besteuerungsgrundlagen](#)
- [§ 328 AO - Zwangsmittel](#)

More information

If the deadline specified in the letter from the tax office is not met, a late fee is generally to be set. In addition, the tax office may force the submission of the tax return by means of coercive measures (e.g. a penalty payment) or estimate the basis of taxation.

What deadlines must be paid attention to?

The deadline for submitting the requested tax return(s) is at least 4 months. The end of the deadline is expressly stated in the letter of request from the tax office. An extension of this deadline cannot be granted in principle.

Frequently asked Questions

• Why is my tax return being requested early?

The reason is stated on the 2nd page of the request letter under "Reason" (declaration of the previous year submitted late or not at all).

• Can an extension of time be granted?

No, an extension of the deadline specified in the request letter is generally not possible. This is explicitly stated in the request letter (moreover, the deadline set by the tax office is 4 months).

• What are the consequences of not meeting the deadline set by the tax office?

If the deadline specified in the letter from the tax office is not met, a late payment surcharge must be imposed. In addition, the tax office may enforce the submission of the tax return by means of coercive measures (e.g. penalty payment) or estimate the taxable amount.

• Does the tax return have to be submitted even if documents are still missing, e.g. utility bill?

the tax return must still be submitted. If the return is submitted electronically, you will be explicitly asked whether you wish to submit additional documents, and you will be asked to tick the appropriate box. (if the tax return is exceptionally submitted in paper

form, this option does not exist. In this case, an informal notice must be attached to the return).