

early filing notice

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

Competent Department

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

Basic information

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

However, under certain statutory conditions, the tax office is entitled to request the tax return(s) before this deadline, i.e. ahead of time.

Requirements

The prerequisite is that one of the circumstances specified in Section 149 (4) AO applies. Currently, the tax office refers to cases in which the tax return(s) for the previous year were submitted late or not at all (Section 149 para. 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 filing surcharge must always be imposed. In addition, the tax office can enforce the submission of the tax return by means of coercive measures (e.g. penalty payment) or estimate the tax bases.

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).