

# Applying for an extension to submit your tax return

If you are unable to meet the deadline for submitting your tax return, you can apply for an extension. Find out more here.

## Competent Department

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

## Basic information

If it is foreseeable that you will not meet the deadline for submitting your tax return, you have the option of applying in writing to the tax office for an extension of the deadline. You should give good reasons for your request and state a new deadline. Under certain conditions, the office will grant the request. However, you are not entitled to an extension.

Deadlines for filing tax returns:

Tax non-advised persons:

- if there is an obligation to submit the return, the tax return must generally be submitted by 31.07. of the following year (for example, for the year 2024 by 31.07.2025, for the year 2025 by 31.07.2026)
- Due to the effects of the coronavirus pandemic, the declaration for 2023 did not have to be submitted until 02.09.2024.
- Employees who are not obliged to submit a return, i.e. who voluntarily submit an income tax return, have four years to do so. This so-called application extension usually applies to employees who wish to obtain a refund of excess income tax withheld by their employer.

Persons receiving tax advice:

- if there is an obligation to submit the return, the tax return must generally be submitted by the last day of February of the year after next
- Due to the effects of the coronavirus pandemic, the tax return for 2023 had to be submitted by 02.06.2025. For 2024, the tax return must be submitted by 30.04.2026.

## Requirements

There are no specific requirements.

## What documents do I need?

- In principle, no documents are required.

## Procedure

If you are unable to meet the submission deadline for the respective assessment period, you can apply for an extension via ELSTER or in writing to your tax office.

You must give a valid reason for this.

Online via the ELSTER portal:

- If you use the ELSTER procedure, you can also submit a deadline extension via ELSTER. You can find an application for an extension of the deadline under Forms and services > All forms > Applications, objections and notifications.
- If you are not registered with ELSTER, you can use the ELSTER contact form. You can find the link to the ELSTER contact form under "Further information" - "Where can I find out more?" - "Elster contact form".

In writing

- Send your informal application in writing by post to the relevant office.
- No deadline extensions will be granted by telephone.

## Legal bases

- [§ 109 Abgabenordnung \(AO\)](#)
- [§ 149 Abgabenordnung \(AO\)](#)

## More information

- Applications for deadline extensions must be sent to the tax office where the applicant is registered for tax purposes.
- Use the ELSTER contact form to contact your tax office electronically. You can address many requests to your tax office electronically, such as the subsequent submission of documents for your tax return, notification of a change of personal address or an application for an extension of the deadline.

## What deadlines must be paid attention to?

An application for an extension of the deadline must be submitted in good time before the statutory deadline expires. In the case of late applications for an extension of the deadline, the taxpayer bears the risk of default and of a late surcharge being imposed if the application is rejected.

## How long does it take to process

Your tax office will process your application promptly.

## What are the costs?

gebührenfrei

## Frequently asked Questions

- **Can the tax return be submitted even if documents are still missing, e.g. utility bill, or must an extension of the deadline be requested in this case?**

An extension of the deadline does not have to be requested in this case. The tax return can still be submitted. If the return is submitted electronically, you will even be explicitly asked whether you wish to submit additional documents; you will then be asked to tick the appropriate box. If the tax return is submitted in paper form, this option does not exist. In this case, an informal notice must be attached to the return.

- **How long do I have to submit the missing documents?**

In the interest of both parties, the missing documents should be submitted as soon as possible.

- **Will I receive a "reminder" from the IRS if I forget to submit the missing documents?**

Not in every case. However, the tax office will contact you if any documents or information are still required for processing the tax return.

- **Is it possible that the tax office will process my tax return even without the announced supporting documents?**

Yes, if the announced documents are not absolutely necessary from the point of view of the tax office.