

# Extension of deadline for submitting income tax returns

Deadline for submitting the declaration cannot be met - request for extension of deadline

## Competent Department

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

## Basic information

If it is foreseeable that you will not be able to meet the statutory deadline for submitting your tax return, the tax office can extend this deadline at your request under certain circumstances.

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.

You can find the link to the Elster contact form under "Further information" - "Where can I find out more?" - "Elster contact form".

Deadlines for submitting 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 (e.g. for the 2020 assessment period by 31.07.2021, for the 2021 assessment period by 31.07.2022)
- However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2023 assessment periods have been extended by law as follows:

Assessment period

2021 01.11.2022

2022 02.10.2023

2023 02.09.2024

2024 31.07.2025

2025 31.07.2023

- 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 second following year (e.g. for the 2020 assessment period by 28.02.2022, for the 2021 assessment period by 28.02.2023)
- However, due to the effects of the coronavirus pandemic, these submission deadlines for the 2020 to 2024 assessment periods have been extended by law as follows:

Assessment period

2021 31.08.2023

2022 31.07.2024

2023 02.06.2025

2024 30.04.2026

2025 01.03.2027

## Procedure

If it is not possible for you to meet the filing deadline for the respective assessment period, you can apply to your tax office for an extension of the deadline. Requests for extension of the deadline must be submitted in writing only to the relevant tax office, stating valid reasons. Requests must be sent in writing by mail or fax.

No deadline extensions will be granted by telephone.

Those who use the Elster procedure can also submit a deadline extension via ELStER.

## Legal bases

- [§ 109 Abgabenordnung – Verlängerung von Fristen](#)
- [§ 149 Abgabenordnung – Abgabe der Steuererklärungen](#)

## More information

Requests for extensions of the deadline should be addressed to the tax office where the person making the request is held for tax purposes.

## 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.

### **What are the costs?**

No costs are incurred by the request for an extension of the deadline.

## **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.