

## **Tax return for tradesmen and self-employed persons**

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As a trader/self-employed person, depending on the type and scope of the activity carried out, you must also submit a VAT return (see also the service description "VAT") and, if applicable, a trade tax return (see also the service description "Assessing trade tax") in addition to the income tax return.

### **Competent Department**

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

### **Basic information**

Anyone who runs a business or is self-employed is obliged to submit an income tax return if the total income earned in the calendar year exceeds the respective basic tax-free allowance (2022 = €9,984 for single persons or €19,968 for spouses/partners).

In addition, anyone who is requested to do so by the tax office must always submit a tax return. Such a request will always be made for tradespeople/self-employed persons.

The income tax return must also be accompanied by a balance sheet with a profit and loss account or (if permitted) a so-called income surplus statement (EÜR annex).

### **Procedure**

The tax return, including the balance sheet and the EÜR annex, must be submitted to the tax office in electronic form by remote data transmission (so-called ELSTER procedure).

This software developed by the tax authorities for tax returns and the EÜR annex is available free of charge on the Internet under "ElsterFormular". An overview of software products that support the e-balance sheet (electronic balance sheet) can be found at <http://www.eststeuer.de/>.

On request, the tax return including the annexes can be submitted in paper form by post or in person to avoid undue hardship.

Once the tax return has been submitted, the tax office will issue a tax assessment notice for the respective calendar year, in which the solidarity surcharge and, if applicable, the church tax will be assessed in addition to the income tax.

## **Legal bases**

- [§§ 60 EStDV](#)
- [§§ 56 EStDV](#)
- [§ 25 EStG](#)
- [§ 149 Absatz 1 Abgabenordnung \(AO\)](#)

## **What deadlines must be paid attention to?**

For calendar years up to and including 2017, the income tax return with all attachments/documents must generally be submitted by 31 May of the following year. For calendar years from 2018 onwards, this deadline has been extended to 31 July of the following year.

## **How long does it take to process**

The period until the tax assessment is issued depends on many influences. Under the service description "Processing status of tax returns" the current processing status in the individual work areas of the Bremen tax offices is listed.