

## **assess corporation tax**

As a managing director (e.g. of a limited liability company) or board of directors (e.g. of an AG, cooperative or association) you may have to file a corporate income tax return.

### **Competent Department**

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

### **Basic information**

The taxable income of certain corporations, associations of persons and assets is subject to corporate income tax. These include, among others

- Corporations
- Cooperatives
- mutual insurance companies
- Associations and foundations with legal capacity
- Associations and foundations without legal capacity

As a rule, a corporate income tax return must be submitted for these entities subject to corporate income tax. This declaration must be accompanied by a balance sheet and a profit and loss account or a revenue-surplus statement as well as (depending on the taxpayer's legal form) further declarations and documents.

The corporate income tax rate is 15 percent, in addition a solidarity surcharge of 5.5 percent of the corporate income tax is levied.

## **Procedure**

The tax return is at the tax office

be submitted in electronic form by remote data transmission (<https://www.elster.de>).

Upon request, the tax return can be submitted in paper form by mail or in person to avoid undue hardship.

The tax office carries out the assessment and issues a corporate income tax assessment.

## Legal bases

- [Körperschaftsteuergesetz](#)
- [Körperschaftsteuer-Durchführungsverordnung](#)

## More information

For the 2016 assessment period, there will be delays in the provision of the electronic corporate income tax return 2016, with the forms expected to be made available on the ElsterOnline portal on 25.7.17. In commercial software products, depending on the provider, electronic filing will be possible from 27.04.17 at the earliest.

## What deadlines must be paid attention to?

In principle, the corporate income tax return with all attachments/documents must be submitted by the end of the statutory period on 31 May of the year following the calendar year for which the tax return is submitted.

- For taxpayers whose return is prepared by, for example, tax consultants, this deadline is generally extended to 31 December of the year in question.
- The tax offices have the option of requesting returns with a reasonable deadline for a date prior to the expiry of the generally extended deadline.

## How long does it take to process

The processing time depends on many influences and can therefore not be named.

## What are the costs?

None