

Important information on the tax registration for the beginning of a business activity

Dear Company Founder,

this leaflet is intended to show you – following a business registration at the trade licensing office - the necessary steps to take for your tax registration:

> Activity as a sole trader, corporation or partnership

Register promptly before starting your business activity in the service portal of the tax administration "ELSTER - Ihr Online-Finanzamt" in order to obtain your tax number as quickly as possible. Registration is a **one-time, free of charge process and does not require any programs** to be installed.

Please note that for security reasons, the access data for successful registration will be made available to you in a **two-stage procedure** (by e-mail and by post).

After completing the registration process, you will be given the opportunity to complete the "Fragebogen zur steuerlichen Erfassung" at www.elster.de under the heading "Formulare & Leistungen > Alle Formulare" and send it to the tax office electronically.

You will also find all information regarding registration at www.elster.de under the keyword "Benutzerkonto erstellen" and also in the accompanying flyer "Die Registrierung bei Mein ELSTER".

> Exercising the business activity in another legal form (e.g. association)

In order to ensure that the tax number is assigned quickly and smoothly - should the business activity be carried out in another legal form - the completed and signed "Fragebogen zur steuerlichen Erfassung" (including all relevant attachments) must still be submitted to the tax office **in paper form**, as electronic transmission of the questionnaire for tax registration is currently not possible. The questionnaire is available on the **website of your tax office** under the heading " Formulare > Weitere Themen von A bis Z > Existenzgründer > Fragebögen für die steuerliche Erfassung" or on the website www.formulare-bfinv.de.

In addition to the questionnaire, please also send **copies of all contracts and documents relating to the establishment of the company** to the tax office (e.g. existing contracts between a company and the shareholder(s) such as rental, lease and/or loan agreements).

> **Special requirements when operating a photovoltaic system**

Please note that regardless of their legal form, operators of photovoltaic systems are required to provide **additional information**. The "Fragebogen zur Errichtung und zum Betrieb einer Photovoltaikanlage mit Inbetriebnahme ab 01.04.2012" must be submitted for this purpose. It can be found on the websites of the tax offices under the heading "Steuerinfos > Weitere Themen > Photovoltaikanlagen".

> **Further important information**

- ✓ **Registration with ELSTER is always necessary** - regardless of the legal form of your company - and should take place promptly, as there are legal obligations.

Legal obligations include, for example, the electronic transmission of wage tax returns and advance value added tax returns (§ 18 (1) and (3) UStG, § 41a (1) EStG) as well as income tax returns or corporate income tax returns and declarations for the separate determination of taxation bases as well as E-balances or annexes EÜR (=cash-based accounting) (§ 25 (4) EStG, § 60 (4) EStDV, § 31 (1a) KStG, § 181 (2a) AO).

- ✓ **Allocation of a tax number and value added tax registration can** - in general - **only take place when the completed questionnaire** (together with the necessary documents) has been provided to the tax office. The assigned tax number will then be transmitted by post.
- ✓ If you apply for a **value added tax identification number** (VAT ID No.) with the above mentioned "Fragebogen zu steuerlichen Erfassung", the Federal Central Tax Office (BZSt) will be informed after the value added tax registration at the tax office. The BZSt will then inform you of your VAT ID number.
- ✓ You can facilitate payment of your taxes by using the **SEPA Direct Debit Scheme**. You will find the form - with further explanations required for the participation declaration - on your tax office website under the heading "Formulare > Steuerzahlung > Zahlung im SEPA-Lastschriftinzugsverfahren".

- ✓ You can find comprehensive information about starting a business, deadlines and dates, as well as interesting facts about VAT and invoicing on the websites of your tax office and the Bavarian State Tax Office (www.finanzamt.bayern.de/LfSt).

Yours sincerely,

Your Tax Office