



FAQ - Taxes in times of Corona pandemic

This FAQ is a summary and partly supplement the FAQ is the Federal Ministry of Finance (BMF). They are continually updated and supplemented. Please ensure that their aid to which pictured at bottom of page located state; here 04/06/2020

You can find the FAQ of the BMF (FAQ "Corona" (tax)) on the website of the Ministry of Finance at:

www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/2020-04-01FAQ_Corona_Steuern.html?cms_pk_kwd=06.04.2020_FAQ+Co-paign=Newsletter+04/06/2020

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1. General information

1.1 filing tax returns and Reservations

Am I still required to file my tax returns and advance reservations?

If you were previously required to file annual tax returns and tax returns, this obligation remains for you are basically unchanged.

With respect to the delivery time limits for **Annual tax returns** (in particular income tax, corporation, sales and business tax returns) has decided Hessen following general extensions:

- for submitting observations (incl. profit investigations) in all tax-advised cases for the **Assessment period in 2018** (initially) to the **31. May 2020th** Individual extension requests need not be presented. Late fees are not set at file a return by 31 May 2020th

Extension applications on the 31 May 2020 addition, only in individual cases describing your current situation or your tax representative (tax consultant, Lohnsteuerhilfeverein) be granted.

- for submitting observations (incl. profit investigations) in all not tax-advised cases for the **Assessment period 2018** the deadline has expired to file a return already on July 31 of 2019. In these cases, a general extension is not an option.

Nevertheless, it is also so far total exemption of delay surcharges.

For the Assessment period 2019 apply initially continue the legal deadlines for **Annual tax returns** (Incl. Profit investigations):

- in all not tax-advised cases generally up to **31 July, 2020**.
- in all tax-advised cases generally up to **February 28, 2021**.

For monthly or quarterly basis to be delivered **VAT and wage tax returns** apply in principle to continue the legal deadlines:

- **to The end of the 10th day after the end of the reservation period.**
There is a permanent extension, this period by one month until the end of extended 10 day of the second month after the end of the reservation period.

For monthly or quarterly in April 2020 and May 2020 to be delivered VAT returns Effective immediately the following:

All of the corona crisis affected taxpayers will be extended at the request of the delivery and payment period to be dispensed for until 10 April 2020 and until May 10, 2020 VAT returns to two months. ie

the
VAT returns, which must be submitted by April 10, 2020, may be issued at the request until 10 June 2020 and paid. For May 10, 2020, the delivery and payment period to 10 July 2020 at the request shifts.

Lateness and surcharges fall to the extent of not. , A prerequisite is that the taxpayer is an informal application and briefly stating that he is directly and not insignificant affected by the corona crisis. An application may be filed jointly for both delivery times.

The extension of the delivery and payment period by two months also applies to taxpayers with
so-called. Permanent extension (Consequently already For the
VAT return in February 2020) as well as for taxpayers, in which the VAT return period is the calendar quarter. The extension of the delivery and payment deadline is already having on application to the tax office if the taxpayer is immediate and not insignificant affected by the corona crisis.

For administrative reasons, the tax authorities will waive a rule to corresponding approval letter.

Time extensions may be granted by your tax office for other pre-registrations on a reasoned request.

1.2 Adjustment of income tax and corporation tax prepayments

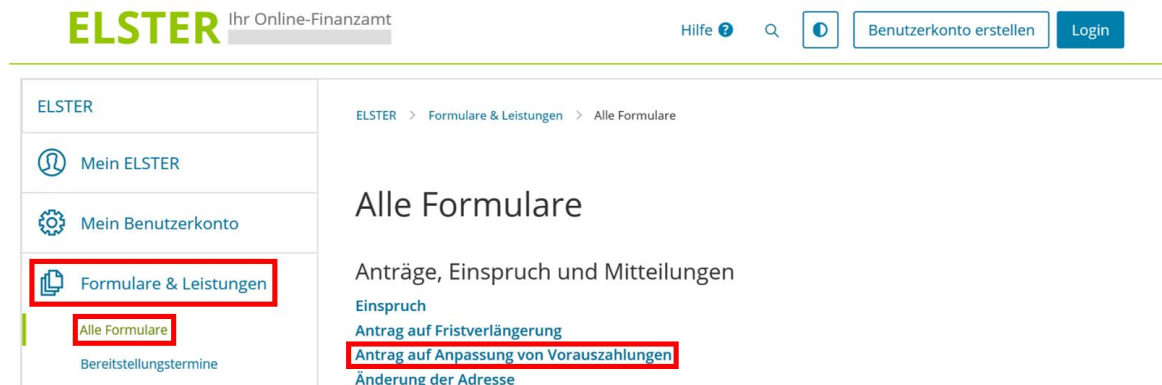
Can I customize my income tax and corporation tax prepayments? What are the requirements for this?

It is foreseeable that your income (your winnings) or your corporation (eg. GmbH or AG) in the year of assessment 2020 or the deviating financial year 2021 by the "corona crisis in 2020" than the previous calculation of the advance payments will be lower, given that you can apply for adjustment of advance payments to your tax office.

For the application in principle, an informal letter is sufficient (**phone can no applications** are provided) to your tax office. The fastest and easiest way to the application online via My ELSTER submit to your tax office (link at the end of the document). Can not the opportunity to use my Elster, is the submission by mail, email or fax (addresses can be found at the end of this document) possible in this case, however, the processing time is extended. In the application, please insert short represent and explain with which losses (reduction of income / profit of) you expect.

The simplified requirements apply only to advance payment dates up to and including 10 December 2020. reduction requests (also) for subsequent advance payment dates must be separately justified and present the leading to lower standards.

The adaptation firmly set and, if already paid income tax and corporation tax prepayments for the year of assessment 2020 or a different financial year 2021 is also **backdated** possible.



1.3 deferral (Installment) payments in control (after)

Can I use my pay tax to be paid later or in installments (deferred payment)? How and where can I apply this? What requirements must I meet for this purpose / evidence?

Are you affected economically directly and materially adversely by the "corona crisis in 2020," You can have up to 31 December 2020, detailing your circumstances a

Request for deferral up to this point already imposed or declared income tax,

Corporation tax,

Value added tax,

Real estate transfer tax

and

inheritance tax (**Not** provide income tax, capital gains tax and Bauabzugssteuer) from your local tax office. This applies regardless of the assessment period.

Deferral requests may Not are already provided for in the future to be determined, or for future notifiable taxes. An application may only upon receipt of the relevant tax assessment notice or to message-type tax at the earliest be provided together with the relevant VAT return.

For the application in principle, an informal letter is sufficient (**phone can no applications** are provided) to your tax office. The fastest and easiest - especially in emergencies - You can request **online via My ELSTER** submit to your tax office (link at the end of the document). Can not the opportunity to use my Elster, is the submission by mail, email or fax (addresses can be found at the end of this document) possible in this case, however, the processing time is extended. Further documents must be sent to the tax only upon specific request.

Basically deferrals are granted without specifying a requested deferral period for an initial period of three months. It makes sense if you are already making the deferral request information on possible payment arrangements (eg. As payment in installments). Deferrals connection are based on the features shown to

December 31, 2020 possible.

A deferral is in the "Corona crisis in 2020" justified cases **without deferral interest and without the provision of security services granted.**

Registered or fixed and already paid taxes can in principle **Not** due to deferral requests **refunded** will. For advance payments for income or corporation tax for the first quarter of 2020 and at the special advance payment of VAT in 2020 but it is possible to reduce this lower for the assessment period 2020 or possibly to zero euros.

information **deferment of payment from business tax** For under no. 3.1 of this FAQ.

The **deferment of payment from social security contributions** for hired workers in your company is also possible. About the deferral request, the insurance company will decide as competent collection agency. There you can also get more information.



1.4 enforcement measures in tax arrears

I find myself with one or more tax payments in arrears, what is true for me?

Is yours the deadline for payment of a tax that can not be mitigated by (retroactive) Adjustment of advance payments, at least, already passed and you have not received just a reminder (warning) or enforcement threats, you can subsequently apply for deferral of tax liability ask your tax office.

If you are with tax payments on for a long time in arrears, the tax office can on your reasoned request because of the "Corona crisis in 2020" out initially with respect to all

refrain arrears or overdue tax claims from undertaking any enforcement action against you. Enforcement measures were already applied to you, you can be a stay of execution granted to a reasoned request because of the "Corona-crisis 2020".

1.5 Help for applications for deferral, adjustment of Prepayments and reprieve

Use or your tax adviser already **My Elster**, make the necessary applications for a **quick and easy editing** Please continue through the portal:

- for applications for **extension** and **Adjustment of advance payments** please use the appropriate forms
- for applications for **deferral of payment** or **reprieve** please use the form "Other message to the IRS". With the link below accessible online "request assistance" can be used as formulation aid.

If you not tax advice are (no accountant or Lohnsteuerhilfeverein) and the Applications not My ELSTER can submit to your tax office, use for deferral requests, applications for adjustment of advance payments and applications for reprieve please with the following link accessible online " **application Help** ":

www.finanzen.hessen.de/sites/default/files/media/hmdf/faq_zum_thema_steuern_ergaenzende_antragshilfe.pdf

Please fill out the application form, signed and with any necessary equipment and sent via e-mail, alternatively by post or fax, to your tax office.

Second Information for employees * inside

I get Short-time compensation, what the tax consequences of this for me?

The short-time compensation is **tax-free**. However, it is subject to the so-called. progression. This means that the short-time allowance (. And parental benefits, sick pay or unemployment compensation such as) is not taxed as such, but in determining the amount of the tax rate must be considered.

The short-time compensation is on your annual income tax certificate, since you do not get paid this by the Federal Employment Agency, but from your employer. Since these data are transmitted by the employer already electronically to your tax office, you no longer have to submit it to short-time working in the plant N your tax return. Just in case that your employer the data is not transmitted electronically and you instead a "special employment tax statement" for the calendar year 2020 should deliver, you must continue to make even the entry to the plant N.

Please note: Since got short-time allowance shall be indicated in the income tax return, you are in the year in which you received the short-time compensation, **required to file an income tax return**, if this is more than 410 euros.

Further information about the **Kurzarbeitergeld** You will find here:

www.arbeitsagentur.de/finanzielle-hilfen/kurzarbeitergeld-arbeitnehmer

information **compensation of workers because of the care of their children** temporarily unable to work (§ 56 paragraph 1a of the Infection Protection Act)

www.bmas.de/DE/Schwerpunkte/InformationenCorona/entschaedigungsanspruch.html

Information for obtaining a **"Emergency child allowance"** (Emergency Kiz) is available here:

www.bmfsfj.de/kiz ;

www.arbeitsagentur.de/familie-und-kinder/kinderzuschlag-verstehen

Third **Information for entrepreneurs * inside, freelancers and self-employed interior ***

3.1 business tax

How and where can I customize my business tax prepayments? What requirements must I meet for this purpose / evidence?

Those of you to be paid business tax prepayments (and trade tax payments) are not notified to the tax office by trade tax measuring decision set expected trade income (profit) by the tax office, but by the relevant municipality on the basis of. The notified in the measurement communication business income is binding on the community, they must not deviate from this.

Therefore, the adjustment of the advance by the municipality takes place only when the tax office it a revised expected trade income (profit) communicates through a revised business tax measuring about it.

It is foreseeable that your trade income by the "corona crisis in 2020" will be lower than assumed in the previous calculation of advance payments, you can contact your tax office to adapt the business tax measuring communication for purposes of

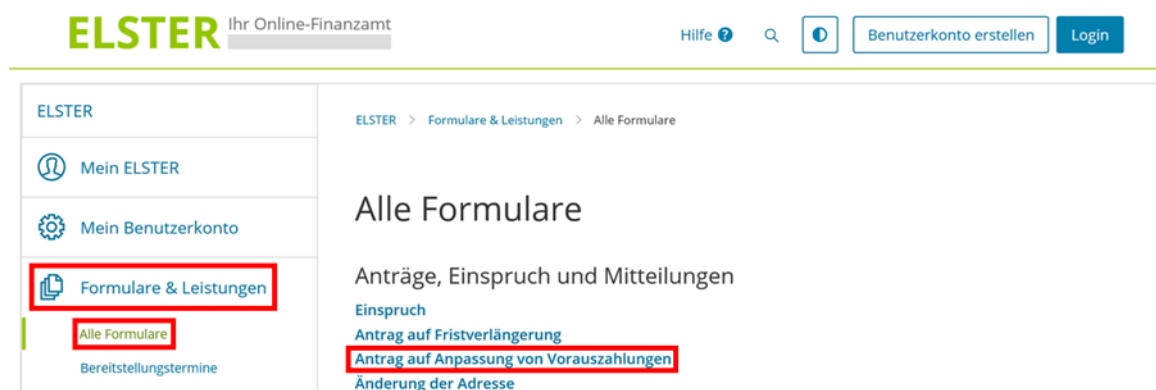
Prepayments apply.

For the application in principle, an informal letter is sufficient (phone can no applications are provided) to your tax office. The fastest and easiest way to the application online via My ELSTER submit to your tax office (link at the end of the document). Can not the opportunity to use my Elster, is the submission by mail, email or fax (addresses can be found at the end of this document) possible in this case, however, the processing time is extended. In the application, please insert short represent and explain with which losses (reduction of trade income) you expect.

Have you already prepayments corporation get asked your tax office and approved an application for adjustment of the income tax or the tax office also informs the community through a matched trade tax notice. As a result, the community sets the business tax prepayments according to fixed (lower). A separate application to the tax office to adjust the measured communication for the purpose of advance payments is not required in this case.

The reduction of the business tax prepayments is not allowed by the municipality without prior adaptation of the trade tax measuring communication by the tax office, because the community is linked to the fixing of the tax office. An application for adjustment of advance payments only when the community is therefore not possible.

Deferment and remission Applications for business tax are not to be sent to the tax office, but directly to the appropriate community and to decide independently from this.



3.2 income tax

I am **Employer**, I still sign the income tax for my employees on time and must pay?

The income tax do not owe yourself, it is the control of your workers. They are still obliged to withhold and timely reporting and payment.

Please note: Short-time compensation, be balanced, with the pay-downs partially tax free, then control is no reward to calculate and withheld.

information **Application for partial unemployment benefits** You will find here:

www.arbeitsagentur.de/news/corona-virus-informationen-fuer-unternehmen-zumkurzarbeitergeld ;

www.arbeitsagentur.de/unternehmen/finanziell/kurzarbeitergeld-video ;

www.bmas.de/DE/Schwerpunkte/Informationen-Corona/erleichterteskurzarbeitergeld.html

information **compensation of workers because of the care of their children temporarily unable to work (§ 56 paragraph 1a of the Infection Protection Act)**

www.bmas.de/DE/Schwerpunkte/InformationenCorona/entschaedigungsanspruch.html

3.3 VAT

I am an entrepreneur, I have the sales tax for my company still log on time and pay?

Yes, you are basically remains committed to timely reporting and payment of sales tax.

The tax grant "in 2020 Corona crisis" companies affected by the but at the request extensions of time if, for example VAT returns or annual VAT declarations can not be created in time. **Please note**

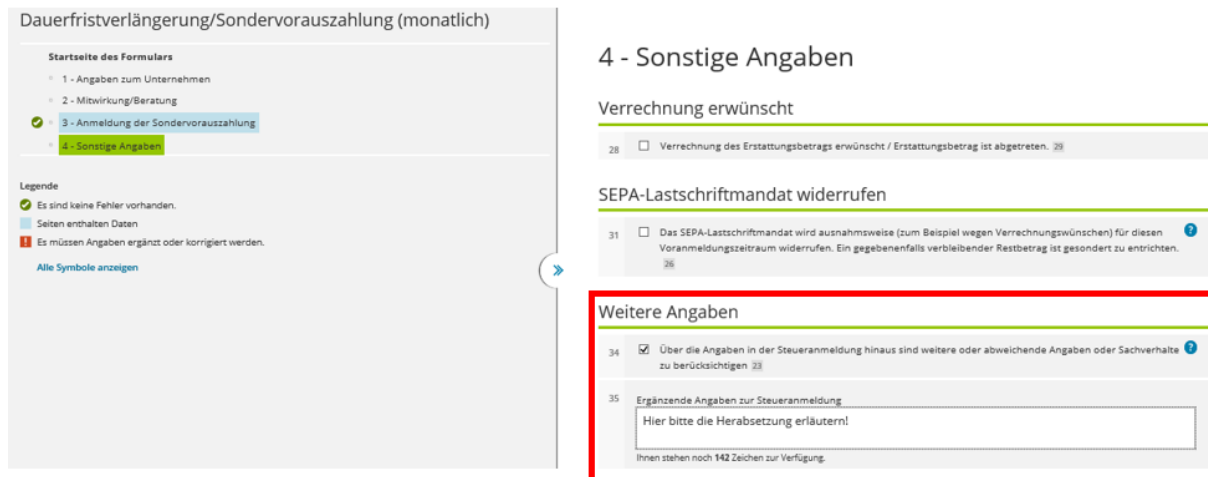
Here also the possibility to request extensions of two months for the monthly or quarterly basis until 10 April 2020 and until 10 May 2020 to be delivered VAT returns shown in 1.1 to obtain. In addition, due VAT amounts can be deferred if the corresponding taxes due to the current situation can not be paid on time.

called for. **EC Sales List (ZM)**, to be submitted to the Federal Central Tax Office (BZSt) is (next deadline is 25 March 2020), continue to apply the legal deadlines. The relevant deadline extension requests must be sent by you to the Federal Central Tax Office (BZSt).

I have earlier in the year **Sales tax special advance payment** signed up for 2020 and paid. Can I get because my sales plummeted this now?

Yes, this is possible with your tax office for a reduction in 2020 tax payable or paid special advance payment by request when you are directly affected by the "Corona crisis in 2020". A refund is only for the charges in 2020 special advance payments into account, not for already paid VAT returns.

For the application in principle, an informal letter is sufficient (**phone can no applications** are provided) to your tax office. The fastest and easiest of the application can be used as an amended application for the product to paid in 2020 **Special Advance Purchase** online via My ELSTER are transmitted. Enter here the prepayment "zero" and explain briefly your concern because of the "Corona-crisis 2020".



Alternatively, you can request online via My ELSTER also informally as "other news" transmit (link at the end of the document). Can not the opportunity to use my Elster, is the submission by mail, email or fax (addresses can be found at the end of this document) possible in this case, however, the processing time is extended. In the application, please insert short is and explain why you are affected by the "Corona-crisis 2020".

If there while still open and non-deferred sales tax number loads or other non-deferred tax payers expense, they can be possibly charged. A balance in your favor will be returned as soon as possible.

The reduction of the special advance payment does not affect the granted permanent extension for submission of VAT returns.



I have a permanent extension to submit my quarterly VAT return. Also I get a refund?

No, because in quarterly VAT returns no special advance payments are to be paid, nothing can be reimbursed in such cases. Only entrepreneurs, in addition to the permanent extension to the monthly submission of VAT returns 1/11 have paid the estimated annual tax liability, can now get a refund of the special advance by the tax office.

Can I have my **debit authorization** individually, for example, for a concrete **VAT return** expose?

Apply for example for until 10 April 2020 paying VAT return, deferral, you can suspend the debit 26 = 1 (the VAT return line 73), if necessary, individually in relation to the concrete VAT return by the figures.

Please note: If you completely revoke the direct debit authorization granted to the tax office, which makes it difficult to work in the tax and in addition to the payment of any refund amounts may total delay therethrough.

3.4 audits and other tax investigations

Can **tax investigations** (are, for example, audit) further arranged and carried out?

Audits and other audits (eg income tax audits), taking into account the health of the staff and the interests of the **undertakings to continue in an adapted way continued you will be not interrupted**. The arrangement of audits may still take place, with the tax office here

Your current situation (including the tax your
* Consultant will take due account inside) and health aspects in determining the Prüfungswürdigkeit and the scan time.

Make a request shift an announced or interruption an ongoing audit by referring to the specific effects of "corona crisis in 2020", the current situation in examination of the application due consideration. This is a decision for each individual case.

How are tax investigations at the time and how are they **communication with the examiner * inside and sending this information?**

All tests currently principle of public office and not in your or carried out the rooms of your tax advisor * inside. Communication with the auditor * the inside of the tax office will initially only be made by telephone, fax, mail or e-mail.

Required personal conversations (Eg. Final meetings)
Factory tours and the like will be made up if necessary at a later date or it can be consistently waived. Alternatively, it is mostly the possibility of a telephone or video conference.

When the answer **exam questions** to be set deadlines examiners * inside your current situation be taken into account as possible.

The examiner * is on the inside for the preservation and dispatch of the **Carrying out the test required documents as** a voluntary alternative to traditional storage media such as CDs and USB flash drives the exchange and storage **platform Hesse Drive to disposal**. The platform allows for a personal user access (investigator / examiner) with a third person (the taxpayer / the tax consultant) on upload or a download link large amounts of data quickly, securely, easily and

replace hardware with a web browser. For more information on the procedure you will receive if necessary by the investigator / the examiner.

Hesse Drive can **Not** be used for transmission of applications, statements, appeals, other communications or officially prescribed records to the tax office. For this purpose, the customary and approved communication channels should be used.

Unless required in individual cases, the tax authorities may continue to request physically necessary to perform the audit documents.

A transitional **E-mail communication** is possible with the auditor * inside also. For quick and unbureaucratic task completion, it is necessary that you allow the tax authorities to be allowed to unencrypted transmit tax secrecy underlying data to you. A corresponding consent form is sent to you when needed.

3.5 Emergency aid (Grants) and other economic aid

Grant authority, a "**Corona-relief**" Granted as one-off and non-repayable grants. The emergency aid is included in the federal funding

up to 5 employed:	Max. 10,000 euros for three months,
up to 10 employees:	Max. 20,000 euros for three months,
up to 50 employees:	Max. 30,000 euros for three months.

The amount of the grant depends on the amount of operating liquidity shortage, which is caused by the effects of the "Corona-crisis 2020". The grant is **taxable as income tax operating income**, the corresponding tax consideration is basically in the assessment period 2020. As a so-called. true grant is non-revenue-controllable emergency assistance. It therefore not liable to VAT.

The formalities for obtaining the emergency aid **application** can you **exclusively online at the Kassel Regional Council** put. The required for this application form is available on the website of Regional Council under

www.rpkshh.de/Coronahilfe

The Hessian Chambers inform advise and especially with regard to support technical issues with the application procedure. With **technical** Problems in the application process, you can contact the following e-mail address to the Kassel Regional Council:

coronahilfe-technik@rpkshh.de

A "**Checklist**" to complete the application, instructions on how to scan the required documents via smartphone app, the "**FAQ**" to "corona emergency aid" and the "**guideline**"

Emergency aid Corona in Hessen "is available here:

www.rp-kassel.hessen.de/corona-soforthilfe ;

www.wirtschaft.hessen.de/wirtschaft/corona-info/soforthilfen/wichtige-antworten-zurcorona-soforthilfe

Please note: The "corona emergency aid" is used **exclusively** the balance of **operating cash crunch**. to finance **Private cost of living**

Entrepreneurs have the opportunity **basic security** to apply to the Agency. See more information

www.arbeitsagentur.de/corona-faq-grundsicherung



Hesse Ministry of Finance

About **further economic aid** (For loans / loans and guarantees), please contact the Economic and infrastructure Hessen (**WIBank**) under

0611 774 7333 or www.wibank.de/corona .

in Bürgschaftsbank Hesse (**BB-H**)

0611 1507 77 or www.bb-h.de/corona/

and the Development Bank (**KfW**) under

0800 539 9000 or
www.kfw.de/KfW-Konzern/Newsroom/Aktuelles/KfW-Corona-Hilfe-Unternehmen.html

4th Contact information of the Hessian financial management

4.1 My ELSTER - your online tax office

The fastest and easiest way for messages to your tax office for deferral requests, extension requests and requests for adjustment of advance payments

www.elster.de

(First-time registration with My ELSTER requires more preparation, as you access data must be sent by mail. If you are not registered yet, we recommend you in urgent cases initially continue to communicate via e-mail, mail or fax to your tax office.)

4.2 service numbers of Hesse tax offices

General service number of financial management

0800 522 533 5
(General / general issues tax)

Service numbers, e-mail addresses and postal addresses of the individual tax

www.finanzamt.hessen.de/Finanzaemter or
www.service.hessen.de/html/8469.htm
(Relating to tax issues an isolated case)