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Establishment - tax registration for companies, societies, associations, trade organisations, self-employment, as well as agricultural and forestry activities

You are obligated to provide information to the tax office if you

- start a trade or business activity or
- become self-employed or
- exercise a freelance profession or
- start an agricultural or forestry activity or
- participate in a partnership or
- establish a partnership or
- establish a corporation (also under foreign law) or
- establish an association.

For the questionnaires, there is a legal obligation for electronic transmission in the ELSTER procedure (exception: formation of an association).

To access the questionnaire at "My ELSTER", the free registration/user account at "My ELSTER" is required first. You will also need this access later as a secure communication channel to the tax office and for the fulfillment of further tax obligations (e.g. for the transmission of tax returns or tax registrations), if you do not commission third parties to do so.

If you already have access to a user account at "My ELSTER", you can also use it to submit the questionnaire.

If you do not yet have access to "My ELSTER", please first create a user account on "My ELSTER". Only if you are unable to provide either a tax number or an identification number for your registration, e.g. because you are not yet registered for tax purposes with a tax office in Germany and are not registered in Germany, you can register in a simplified manner using only your e-mail address. You can then initially only fill out the tax registration questionnaire online in "My ELSTER" and send it electronically.

For more information on registration, see "Further information".

The transmission of the tax registration when establishing an association is not yet possible electronically with "My ELSTER". In this case, you must download an official questionnaire (see Forms), print it out, fill it in and send it to the responsible tax office.

Prerequisites

- **No prerequisites**

Documents required

- **Registration form**
See "Forms" section.
Guidelines with explanations are available for filling in the individual questionnaires.
- **If applicable: Contracts, certificates or similar**
Information about further required documents that need to be submitted is provided on the questionnaires.

Forms

- **Declaration via ELSTER**
(<https://www.elster.de/eportal/formulare-leistungen/alleformulare>)
- **Form for foundation of an association**
(<https://www.berlin.de/sen/finanzen/steuern/downloads/artikel.9776.php>)

Fees

None

Legal basis

- **Abgabenordnung (AO) §§ 85, 88, 90, 93 und 97**
(https://www.gesetze-im-internet.de/ao_1977/)

More information

- **ELSTER Website**
(<https://www.elster.de/eportal/start>)
- **Registration with My ELSTER on the occasion of the establishment of a company**
(<https://www.elster.de/elsterweb/infoseite/unternehmensgruendung>)
- **Responsibilities of tax offices in the federal state of Berlin**
(<https://www.berlin.de/sen/finanzen/steuern/finanzaemter/zustaendigkeit-finden/artikel.1065064.php>)

Responsible authorities

In Berlin, responsibility is based on regional aspects and the legal form in which the trade or self-employed activity is performed.

For associations, the Tax Office for Corporations I is responsible.

For all other corporations and partnerships in the form of a GmbH Co. KG (limited partnership with a limited liability company as general partner), the Tax Offices for Corporations I - IV are responsible.

Natural persons and partnerships are managed in the 17 regional tax offices. For more information, see "Further information".

Link to online processing

<https://www.elster.de/eportal/start>