

## **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.

When

- \* starting a business as a sole proprietor,
  - \* establishment of a partnership or participation in a partnership,
  - \* establishment of a corporation or cooperative society
- you are legally obligated as of 01.01.2021 to make the necessary registration with the corresponding "Questionnaire for tax registration" online via "My ELSTER".

To access the questionnaire at "My ELSTER", registration / a user account at "My ELSTER" is required. 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 requirements necessary

## 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 association foundation  
<http://www.berlin.de/sen/finanzen/steuern/downloads/artikel.9776.php>

## Fees

None

## Legal basis

- §§ 85, 88, 90, 93 and 97 of the German Tax Code (AO)  
[http://www.gesetze-im-internet.de/ao\\_1977/](http://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/>

## Link to online processing

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

## Responsible authority

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".

## Information on this location

### Finanzamt Mitte/Tiergarten

#### Responsibility

<http://www.berlin.de/sen/finanzen/steuern/finanzaemter/>

#### Address

Neue Jakobstr. 6/7  
10179 Berlin

#### Sonstige Hinweise zum Standort

Die Zahlung von Steuern und Abgaben ist nur unbar durch Überweisung oder Einzahlung auf ein Konto des Finanzamts sowie mittels Hingabe/Übersendung von Schecks möglich. Verwaltungsgebühren können am Standort mit girocard (mit PIN) bezahlt werden.

#### Barrier-free access

This facility is wheelchair accessible.  
Handicapped parking space available.  
A wheelchair-accessible elevator is available.

A WC fully accessible to wheelchairs is available.

## Opening hours

Monday: geschlossen

Tuesday: 08:00-12:00 Uhr

Wednesday: 08:00-12:00 Uhr

Thursday: 12:00-16:00 Uhr

Friday: geschlossen

## Changes in opening hours

Auf Grund der derzeitigen pandemischen Lage gelten für die Berliner Finanzämter eingeschränkte Öffnungszeiten und sind nur die Infozentralen geöffnet.

## Public transportation

U-Bahn Märkisches Museum: U2

U-Bahn Heinrich-Heine Straße: U8

Bus U Heinrich-Heinstr.: 265

## Contact

Telephone: (030) 9024 22-0

Fax: (030) 9024 22-900

Internet: <http://www.berlin.de/sen/finanzen/steuern/finanzaemter/mitte-tiergarten/>

E-mail: [poststelle@fa-mitte-tiergarten.verwalt-berlin.de](mailto:poststelle@fa-mitte-tiergarten.verwalt-berlin.de)

## Payment methods

Payment only by debit card (Girocard) (with PIN) at this location.

PDF downloaded on 28.10.2021