

How to fill out the “Fragebogen zur steuerlichen Erfassung” when you register a business in Germany [GUIDE]

You always wanted to register a business in Germany, but you don't speak German and you're stuck in the middle of German forms and bureaucracy?

I've been there. And it sucked. And I decided to write a guide to make it better for you. Whether you're registering as a freelancer or for a trade license as a small business owner, at some point you'll need to register with the tax office.

Then you're going to encounter the lovely "Fragebogen zur steuerlichen Erfassung" - a form that you have to submit, but which is unfortunately only available in German. But don't be scared - I wrote a guide for you. In fact, I'm guiding you through the entire form, page by page, line by line, explaining what you need to fill in.

You can find the "Fragebogen zur Fragebogen Steuerliche Erfassung selbständige Tätigkeit/Beteiligung an einer Personengesellschaft" on this download page..

Be aware – the tax office sometimes updates these forms! My guide is for the form that was published in July 2014. You can find out which form you're looking at by looking at the footer of the page – there should be a month and a year there.

Alright, let's do this! I'm going to go **page by page, line by line**, explaining what you need to fill in.

Line 1: Insert the **tax office** for the area you're registered in.

Line 2: Insert your **tax number** here. This should have a format like 12/345/67890. If you don't have a tax number yet, leave it blank or fill in “neu”. Also, fill in your tax number at the top of every page in this form in the box next to “Steuernummer”.

Line 3: Check this if you're registering your **freelance work** or your **small business** (with a trade license application) – which is what we're assuming for this blog post.

Line 4: Leave blank – only applies if you found a partnership.

Now, onto your personal details!

Line 5: Last name, first name

Line 6: Maiden name, if applicable

Line 7: Profession, birth date

Line 8: Street name (of the address you're registered at)

Line 9: House number, addition to the number (e.g. “a” if you're living in 36a), addition to the address (e.g. c/o Martha Muster)

Line 10: ZIP code, city

Line 11: Only applies if you use a PO box! If you do, add the ZIP code, the city and the number of the PO box here.

Line 12: Your identification number which you receive after your registration in Germany, usually in a letter from the tax office. It's an 11-digit number, and if you're not sure what yours is, you can call your local tax office (see intro to the guide how to figure out which one is your local one); the religion with which you're registered and pay church tax (EV = Lutheran, RK = Roman catholic, VD = not registered / no church tax)

And the details of your spouse – if you're not married or living in a registered partnership, leave this section blank.

Line 13: Last name, first name

Line 14: Maiden name, if applicable

Line 15: Profession, birth date

Line 16: If the address differs from yours, fill out lines 16 through 18. Otherwise, just leave them blank. Street name (of the address you're registered at)

Line 17: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Martha Muster)

Line 18: ZIP code, city

Line 19: His or her identification number (explanation see *line 12*); the religion with which he or she is registered and pays church tax (EV = Lutheran, RK = Roman catholic, VD = not registered / no church tax).

Line 20: Status of your marriage or partnership. If you're married (let's assume for sake of simplicity that term also applies for the partnership), insert the date in the first box. If you're widowed, insert the date of death of your partner in the second box. If you're divorced, insert the date of the divorce in the third box. If you're permanently separated, but still officially married, insert the date since when you're separated in the fourth box.

Communication details!

Line 21: Phone number: International code, national code, your own number (e.g. 0049 – 0170 – 123 4567)

Line 22: You can add another phone number here, same deal as with line 21.

Line 23: Email address

Line 24: Website

Now, onto what you actually do!

Line 25 & 26: Insert a description of what you want to do with your freelance work or your small business here. This is super important! Keep it precise, but also try to find an expression that includes as many of the things that you can think of doing in the future. A good description would be for example "Design, production, distribution and cooperations in fashion and textiles" or "Writing, designing, and distributing educational material for kids". As this needs to be in German, ideally get a native speaker to help you figure out the proper German wording. Google Translate is definitely NOT your best friend here.

Your bank details (for getting money from the tax office yay!)

Fill in lines 27 to 30 if you want to use one bank account for all tax matters. If you want to split personal and business tax matters, fill in lines 31 to 39 (31 to 34 with a bank account for all personal tax matters, 36 to 39 for the business tax matters).

Line 27: IBAN

Line 28: BIC

Line 29: Name of the bank

Line 30: Account holder – if it's you, check the box next to "lt. Zeile 5", if it's your partner, check the box next to "lt. Zeile 13", if it's an entirely different person, insert their name into the box.

Lines 31 to 34 and 36 to 39 same deal.

Line 40: If you want to take part in the SEPA direct debit – aka allow the tax office to deduct money you owe them directly from your bank account – check this box. Allowing them to do that has the advantage that you don't have to worry about transferring your money too late and paying a fine, but it also takes away control from your side. If you decide to go for SEPA, you need to fill in a SEPA direct debit mandate and submit it as well. If you're using a tax accountant that advises you on all tax matters, check "Ja" in *line 41* and fill out the next section. If you don't, check "Nein" and move on to *line 61*.

Line 42: Company name of your tax accountant

Line 43: If you don't have a company name for your tax accountant – i.e. if it's only one particular person – add his or her last name and first name here.

Line 44: Street name (of the address you're registered at)

Line 45: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Mona Muster)

Line 46: ZIP code, city

Line 47: Only applies if he or she uses a PO box! If he or she does, add the ZIP code, the city and the number of the PO box here.

Line 48: Phone number: International code, national code, your own number (e.g. 0049 – 0170 – 123 4567)

Line 49: Email address

If the tax accountant you added in this section has a mandate to receive all tax-related matters on your behalf (like a power of attorney for taxes), check the box in *line 51*. Add a copy of the letter confirming this mandate when you submit the form. If it's a different tax accountant or company that has this mandate, add their information here. *Lines 52 to 59* are exactly the same ones as 42 to 49. Check *line 60* if you've added information in *lines 52 to 59* and add the copy of the mandate when you submit the form.

If you've moved to Berlin in the last 12 months, fill out this next section (*lines 61 to 65*).

Line 61: Date of moving

Lines 62 to 65 refer to your old address!

Line 62: Street name

Line 63: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Mona Muster)

Line 64: ZIP code, city

Line 65: Only applies if you used a PO box before for your correspondence! If you did, add the ZIP code, the city and the number of the PO box here.

Line 66: If you or your partner were **registered for income tax** in the last **three years** (which is definitely the case if you paid income tax or did a German tax declaration), check "Ja" here and fill out the tax office where you were registered at ("Finanzamt") and the tax number you used. If you've never been registered for German income tax before, check "Nein".

Moving on from personal details to the details of your new business!

First up: Address and contact details of the company.

Line 68: Company name

Line 69: Street name

Line 70: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Mona Muster)

Line 71: ZIP code, city

Line 72: Only applies if you use a PO box! If you do, add the ZIP code, the city and the number of the PO box here.

Lines 73 to 75 only apply if the headquarters of your company are located at a different address. If they are, fill in 73 to 75 – same as 69 to 71 – if they're not, just leave this blank.

Line 76: Phone number: International code, national code, your own number (e.g. 0049 – 0170 – 123 4567)

Line 77: Email address

Line 78: Website

Line 79: Start date of your business – be aware that officially you need to register your business before you even do one order of business! In case of doubt, use the date of the day when you're submitting this form.

If you have more than one location, check "Ja" in *line 81* and fill out *lines 81 to 85 or 90*, depending how many additional locations you have. If you only have one location (which is usually the case when you're just starting out!), simply check "Nein" and move on to line 92.

Lines 81 to 85 apply to your first additional location or branch, *lines 86 to 90* to the second. If you have more than two, check the box in *line 91* and add a list with all additional locations / branches when you submit the form.

Line 81: Name of the branch / location

Line 82: Street name

Line 83: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Mona Muster)

Line 84: ZIP code, city

Line 85: Phone number: International code, national code, your own number (e.g. 0049 – 0170 – 123 4567)

Lines 86 to 90 are exactly the same.

Moving on to some additional official institutions and whether or not you are or need to be a member there.

Line 92: If you're registering as a small business (not as a freelancer!) you might need to be registered in a Chamber of Crafts (if you're part of a regulated craft) or in the Chamber of Commerce. If you're already member of one of those two, check "Ja". If you're not, check "Nein". If you check "Nein", the tax office is going to check whether or not you need to become a member, inform the respective Chamber and they are going to contact you.

Lines 93 to 97 refer to your registration with the Commercial Register. You don't need to do that if you're a freelancer! If you're registering for your trade license, you don't need to register if you're still under 50.000 EUR profit per year or 500.000 EUR revenue. As long as you're below these thresholds and not registered with the Commercial Register, you also don't need to do double bookkeeping!

Line 93: If you're not registered in the Commercial Register, check "Nein" here. Leave everything else blank if you don't plan on registering. If you do plan to register, check "Eine Eintragung ist beabsichtigt." If you are already registered, check the box next to "Ja" and add in the date since when next to it. Also, add a copy the certificate of registration ("Handelsregisterauszug") to the form!

Line 94: If you've already submitted you're registration, but haven't gotten the certificate yet, check "Antrag beim Handelsregister gestellt" and add in the date in *line 95*.

Line 96: Add the city of the court where your certificate stems from.

Line 97: Your register number.

Now! Some details about when and how you founded your business.

As I said earlier, we're going to assume that you're founding a company from scratch here.

Line 98: Add the founding date of your new business here and check the box next to "Neugründung".

If you don't found from scratch, there are three options:

"Verlegung zum" – check this and add the date if you move your company.

"Übernahme" – check this and add the date if you take over a company, e.g. through buying it or inheriting it.

"Umwandlung / Einbringung / Verschmelzung" – check this and add the date if you change the legal form of your business or you merge two companies.

In all cases, add the details of the previous address or company in *lines 100 to 106*.

Line 100: Company name - or

Line 101: Last name and first name of the previous owner

Line 102: Street name

Line 103: House number, addition to the number (e.g. "a" if you're living in 36a), addition to the address (e.g. c/o Mona Muster)

Line 104: ZIP code, city

Line 105: Previous tax office and tax number

Line 106: If applicable: VAT number

Now you need to fill in a couple of details whether you've owned a business or worked freelance before.

If you didn't, simply check "Nein" in *line 107* and move on to *lines 112 to 118*.

If you did, check "Ja" in *line 107* and then add a bit of information on what you did. If you're working as a freelancer, for example, and you want to add a trade license now, fill all of this in and then leave the end date in *line 109* blank.

Line 107: *Type of business or work*

Line 108: City

Line 109: Start date, end date

Line 110: Tax office and tax number of the previous freelance work or business

Line 111: If applicable: VAT number

NOW. Super important – the estimation of how much profit you'll actually make.

This is extremely crucial as this will determine how much income and trade tax you need to pay in advance. You need to add in the profit or income (if he or she is an employee) of your wife or husband as well as German tax law looks at married or legally registered couples together from a tax perspective. But only if you're officially married or registered!

For lines 112 to 118, you need to make an estimate of the profit you are going to make in the year of opening your business as well as for the year after that. Note that it's **profit**, not revenue!! This means you need to calculate how much money you'll get through selling your products or services (revenue) and how much money you'll spend on your business, e.g. for materials, your website hosting, advertising (expenses). The profit ("Einkünfte") is revenue minus expenses.

Now, in the table for *lines 112 to 118* you'll add the following information per column (we'll go through the lines in a second):

1st column: Profit you'll be making in the first year of opening your business

2nd column: Profit or income (if he or she is an employee) your wife or husband will be making in the first year of opening your business

3rd column: Profit you'll be making in the second year of your business

4th column: Profit or income (if he or she is an employee) your wife or husband will be making in the second year of your business

Now, for the lines – as we're assuming that you either register for freelancing, or for a small business (aka trade license), only two lines are important here:

Line 113: Use this if you register your small business – i.e. you want to get a trade license ("Gewerbeschein"). Fill out as described above and leave the rest of the lines in this section blank.

Line 114: Use this if you register for freelance work. Fill out as described above and leave the rest of the lines in this section blank.

Then, you need to estimate the deductible expenses that are not related to your business (e.g. donations, educational cost not related to your business) which you're going to declare in your income tax statement at the end of the first and second year of your business.

These expenses will be deducted from the profit you declare – i.e. the basis for the income tax you'll pay will be profit minus expenses.

As this can be super tricky to determine beforehand, you can either look at your tax statement from last year and check for "Sonderausgaben" and "Steuerabzugsbeträge" and use these as a starting point for your estimation. Or, leave *lines 119 and 120* blank. If you do that, you're most likely going to pay a bit more tax in advance, and then even it out at the end of the year in your tax declaration when you include all the deductible expenses.

Lines 121 to 124 determine how you're going to calculate profits. As established above, as a freelancer, you simply take the expenses you had for your business and subtract them from your revenue. This is called "Einnahmenüberschussrechnung".

As a small business owner, you can do the same as long as your profit is lower than 50.000 EUR per year or your revenue is lower than 500.000 EUR per year AND as long as you're not registered in the Commercial Register. As soon as you do that, you need to do proper double bookkeeping.

Check line 121 if your method of determining profits is revenue minus expenses ("Einnahmenüberschussrechnung").

If for some reason you want to do double bookkeeping (or you need to because you're registered in the Commercial Register), check the box in *line 122* next to "Vermögensvergleich (Bilanz)" and then either add the first balance sheet to the form (and check the box next to "liegt bei") or submit it later (and check the box next to "wird nachgereicht").

For sake of simplicity, we're not going to go into the details of more ways to calculate profits – these are mostly only applicable for farming-related endeavours.

Line 125: Normally you'd use the same economic year as the calendar year – then check "Nein" here. If for some reason you want to use a different economic year (honestly, no idea

why you would do that as a small business owner or freelancer) check “Ja” and state the start date.

Line 126: Only applicable for specific construction services, leave blank.

Lines 127 to 133: As we’re assuming you’re starting off on your own without any employees, you can leave these lines blank.

Now, you need to estimate revenue in order for the tax office to determine if you need to charge VAT or not.

Line 134: Add your estimation of revenue for the first year of your business in the first box, and for the second in the second. Note: This should be easy because you needed the revenue estimation to determine your profits earlier anyways!

Line 135: Only applicable if you bought an entire business – if you did, check “Ja”, otherwise “Nein”.

Line 136: This is important! If your yearly revenue is lower than 17.500 EUR, you don’t need to charge VAT.

- Advantage: If you’re selling products or services to private people, this is good because your prices can be lower! If you’re selling to businesses, it doesn’t make a huge difference because they can simply offset the VAT you charge them against the VAT they charge to their customers.
- Disadvantage: If you don’t charge VAT you also can’t offset the VAT you pay for services or products related to your business against the VAT you charge. Which means, you’re paying a bit more.

Still, it pays off to check the box in *line 136* if your revenue is lower than 17.500 EUR – it’s a lot less bureaucratic hassle and the savings you might get through the VAT offsetting process are normally not worth it.

Be aware that if you check it and you decide to go for this so-called “Kleinunternehmer-Regelung” you need to add a short sentence on your invoice that you fall under the “Kleinunternehmerregelung” and don’t charge VAT because of that.

Line 137: If, for some reason, you still want to charge and declare VAT even if your revenue is lower than 17.500 EUR, check this box. Be aware though – you can’t take this back for the next 5 years, and if you add another business, you automatically need to charge VAT for this one too, even if your revenue is lower than 17.500 EUR for that business.

Lines 138 to 147: Only applicable if your business is part of a larger corporation – which we’re assuming it is not, so leave this entire section blank.

Lines 148 to 150: For some services and products, the VAT is lower than the normal VAT of 19% in Germany, e.g. for food or books. I’d recommend to check “Nein” though in all of these lines as it is quite a hassle to invoice for different VAT tax rates (and invoicing including VAT, as a quick recap, you only need to do if you don’t fall under the “Kleinunternehmerregelung”). Firstly, you need to declare every single service or product separately with the applicable VAT rate on the invoice; and secondly, the tax office is much more likely to critically review your declarations if you do that. Aka – I’d recommend to just check “Nein” in all these three lines. Or get some advice from a tax consultant ;)

Now! This is – again – only applicable if you do charge VAT, but if you do, this is important. This section asks you if you want to declare VAT (aka pay it to the tax office) according to invoiced income (“vereinbart”) or according to income that actually landed in your bank account (“vereinnahmt”).

What’s the difference? Well, if you charge VAT, you need to do a monthly VAT declaration where you calculate how much VAT you got from your clients versus how much VAT you paid on services and products for your business. The difference (usually you charge your clients more than you pay others) you need to transfer to the tax office. Now, imagine this: You’re invoicing a client on January 31st, and they only pay you on February 15th. As your monthly VAT declaration needs to happen before February 10th, you have to pay the VAT you charged the client to the tax office even before it ever landed in your bank account! This can be quite a stretch, especially if you just start out. This procedure is called “Sollversteuerung” (paying according to invoiced income / “vereinbarte Entgelte”).

This is why there’s the possibility for you to register for “Istversteuerung” (paying according to income that landed in your bank account / “vereinnahmte Entgelte”). “Istversteuerung” means that you only pay the VAT you charged your clients once you’ve actually received it in your bank account. For the example above this means that you don’t declare the VAT from the invoice from January 31st in the monthly VAT declaration of February, but you put it into the declaration for March. The money is already in your bank account, so you don’t need to advance it!

Line 151: Check this box if you DO NOT want to register for “Istversteuerung”

Line 152: Check this box if you DO want to register for “Istversteuerung” (which I recommend!)

You then need to add why you register for “Istversteuerung”. You’re allowed to register for it

if the revenue for the first year of your business will be lower than 500.000 EUR when you own a small business (check *line 153*)

if you don’t need to do double bookkeeping because of § 148 Abgabenordnung (usually because your profit is lower than 50.000 EUR a year – please do check this with your tax consultant if none of the other two options apply to you) (check *line 154*)

if you’re a freelancer and you don’t do double bookkeeping (check *line 155*)

We’re almost done!! Now, this next step you should in any case – even if you fall under the “Kleinunternehmerregelung”.

With this step, you register for a VAT number which you need if you want to sell products or services to companies or people outside of Germany.

Even if you don’t plan on doing that right now, register for it – it’s going to come in handy if you ever need it!

Line 156: Check this box to register for a VAT number

Line 157: If you already got a VAT number for a previous business or freelance work, check this box and in

Line 158: Add the previous VAT number and the date it was issued.

Line 159: Only applicable if you offer telecommunications or TV services; leave blank

As we're assuming you're starting off on your own, you can leave *lines 160 to 164* blank. If you enter a business partnership, add the information about name and address here.

We're ALMOST DONE! Now, save the PDF, print it, and sign it with city, date and your name (and, if applicable, your spouse) in *line 165*.

If necessary, check the boxes next to the documents in *lines 166 to 174* if you want to add anything to the form (I've added comments if you need to add copies of certain mandates and documents throughout the guide).

If you're registering for freelance, put the form and – if necessary – any additional documents into the mail, and you're DONE!

If you're registering as a small business owner, either click "Speichern und Abschicken" (if you have Adobe Acrobat, it should work) or save it as PDF, print it, sign it, scan it and then upload it on the EA platform. You can find out everything on how to handle that platform in my other guide here.