Scope of the Program pursuant to Section 87c of the German Fiscal Code (AO)

An income tax return can only be prepared using this software for individuals who are subject to unlimited tax liability in Germany. If you are subject to limited tax liability in Germany (§ 1 para. 4 of the German Income Tax Act – EStG), the preparation of your income tax return using this software is not possible.

Form N-GRE and Form L

The software generates Form N-GRE for cross-border commuters and Form L for income from agriculture and forestry only once per taxpayer. It is not possible to generate these forms multiple times for the same individual.

Photovoltaic Systems/Combined Heat and Power Plants in the Income Tax Return

Within the income tax return module, income from the operation of a photovoltaic system or a combined heat and power plant can be recorded. Based on this data, the required annexes for the income tax return will be completed, and a VAT return will be generated and technically submitted if necessary. However, the preparation of a trade tax return is not supported in this module. For this purpose, please use the separate "Trade Tax Return" module.

Investment Income under Section 36a EStG

For certain types of investment income, only partial crediting of withholding tax is permitted if the requirements under § 36a EStG are not met. The non-creditable withholding tax may be deducted upon request in the calculation of taxable income. This application and the related income determination are not supported by the software.

Foreign Income

For foreign income from employment, a separate Form N-AUS must be submitted for each foreign country. If income has not already been directly allocated, it is distributed proportionally based on the number of working days. The software does not support differentiated allocation across multiple foreign countries based on working days.

Cross-Border Situations

Taxpayers in Germany who invest abroad, e.g. by establishing businesses or permanent establishments, are subject to specific reporting obligations. These serve the correct taxation and monitoring of cross-border situations. The official form BZSt 2 must be used for such notifications. This form is not supported by the software.

Form “Unterhalt” (Maintenance Payments)

In cases of financial support for persons in need, the software does not support the entry of any actually incurred income-related expenses (Werbungskosten) related to pensions.

Salary Calculator

It is currently not possible to record multiple simultaneous employments or pensions subject to social security contributions.