

# Advance VAT return

— Entry stamp —

11

Tax number

Economic Identification Number

DE

To the tax office

30

Entrepreneur – possibly different company name – Address – Telephone – Email address

## Pre-registration period

For monthly payments, please tick here

For quarterly submissions please tick here

January

Ma 10th

September

I. Calendar quarter

Februar

June

October

II. Calendar quarter

March

July

November

III. Calendar quarter

April

August

December

IV. Calendar quarter

10 Corrected registration

10

1 = Yes

11 Documents (e.g. contracts, invoices) are attached or submitted separately

22

1 = Yes

12 Change from the small business regulation (Section 19 UStG) to standard taxation  
Date of change

70

Assessment basis  
without VAT  
EUR

Tax  
EUR Ct

### A. Taxable supplies, other services - obligations and gratuitous transfers of value

Taxable sales

13 at the tax rate of 19%

81

14 at the tax rate of 7%

86

15 at a tax rate of 0%

87

16 to other tax rates

35

36

17 Deliveries from agricultural and forestry businesses to § 24 UStG to customers with VAT identification - number

77

18 Sales for which a tax is to be paid according to Section 24 UStG is (sawmill products, beverages and alcoholic liquids - sweets, e.g. wine)

76

80

### B. Tax-free supplies, other services - and free transfers of value

Tax-free sales with input tax deduction

Intra-Community supplies  
(Section 4 number 1 letter b UStG)

19 to customers with a VAT identification number

41

Tax number		Assessment basis without VAT	Tax
		EUR	EUR Ct
20	new vehicles to customers without VAT identification - cation number	44	
21	new vehicles outside a company (§ 2a UStG)	49	
22	Further tax-free sales with input tax deduction e.g. export deliveries, sales according to Section 4 Num - mer 2 to 7 UStG	43	
23	<b>Tax-free sales without input tax deduction</b> e.g., sales according to Section 4 numbers 8 to 29 or Section 19 paragraph 1 UStG	48	
<b>C. Intra-Community acquisitions</b>			
24	Tax-free intra-community acquisitions of certain items and investment gold (§§ 4b and 25c UStG)	91	
25	Taxable intra-Community acquisitions at the tax rate of 19%	89	
26	at the tax rate of 7%	93	
27	at a tax rate of 0%	90	
28	to other tax rates	95	98
29	new vehicles (Section 1b Paragraph 2 and 3 UStG) from suppliers without VAT identification number for general tax rate	94	96
<b>D. Service recipient as tax debtor</b> (Section 13b UStG)			
30	Other services according to Section 3a Paragraph 2 UStG of an otherwise entrepreneur established in the Community territory (Section 13b paragraph 1 UStG)	46	47
31	Sales that fall under the GrEStG (Section 13b paragraph 2 number 3 UStG)	73	74
32	Other services (Section 13b paragraph 2 numbers 1, 2, 4 to 12 UStG)	84	85
<b>E. Additional information on sales</b>			
33	Supplies by the first customer in the case of intra-Community triangular transactions (Section 25b UStG)	42	
34	Taxable turnover of the supplying entrepreneur, for the recipient of the service pays the tax according to Section 13b Paragraph 5 UStG owes	60	
35	Non-taxable other services according to Section 18b Sentence 1 Number 2 UStG	21	
36	Other non-taxable sales (Place of performance not in Germany)	45	
37	VAT (sum of lines 13 to 18 and 25 to 32)		
<b>F. Deductible input tax amounts and reporting -  Deduction of input tax</b>			
38	Input tax amounts from invoices from other companies - mern (Section 15 Paragraph 1 Sentence 1 Number 1 UStG), from services - within the meaning of Section 13a Paragraph 1 Number 6 UStG (Section 15 Paragraph - sentence 1 number 5 UStG) and from intra-community - triangular transactions (Section 25b Paragraph 5 UStG)		66
39	Input tax amounts from intra-Community acquisitions of objects (Section 15 paragraph 1 sentence 1 number 3 UStG)		61
40	Import VAT incurred (Section 15 paragraph 1 sentence 1 number 2 UStG)		62

		Assessment basis without VAT	Tax	
		EUR	EUR	Ct
41	Input tax amounts from services within the meaning of Section 13b UStG (Section 15 paragraph 1 sentence 1 number 4 UStG)		67	
42	Input tax amounts calculated according to general average rates are calculated (§ 23a UStG)		63	
43	Input tax deduction for intra-community supplies new vehicles outside a company (§ 2a UStG) as well as small businesses within the meaning of Section 19 paragraph 1 UStG (Section 15 paragraph 4a UStG)		59	
44	Correction of input tax deduction (Section 15a UStG)		64	
45	Remaining amount (Line 37 minus lines 38 to 44)			
<b>G. Other tax amounts</b>				
46	Tax resulting from the change in the form of taxation and Additional tax on taxed advance payments and similar due to tax rate change		65	
47	Incorrect or unjustified amounts shown in invoices Tax amounts (§ 14c UStG) as well as tax amounts that are Section 6a paragraph 4 sentence 2, Section 17 paragraph 1 sentence 7, Section 25b paragraph 2 UStG or by a warehouse operator or warehouse keeper according to Section 13a paragraph 1 number 6 UStG are owed H.		69	
<b>Advance payment/surplus</b>				
48	VAT advance payment/surplus (Sum of lines 45 to 47)			
49	Deduction of the fixed special advance payment for permanent - extension of deadline (usually only in the last advance return of the tax - period)		39	
50	<u>Remaining VAT prepayment</u> Remaining surplus – please add a minus to the amount precede - (Please fill out in any case)		83	
<b>I. Additional information on reductions according to Section 17 paragraph 1 sentences 1 and 2 in conjunction with Paragraph 2 number 1 sentence 1 UStG</b>				
51	Reduction of the assessment basis (contained in lines 13 to 18)	50		
52	Reduction of deductible input tax amounts (in line 38 from invoices from other companies (Section 15 paragraph 1 sentence 1 number 1 UStG) and in the times - len 42 and 43 included)		37	
<b>J. Other information</b>				
A refund amount will be transferred to the account specified to the tax office, unless the amount is offset against tax debts. net is.				
53	Settlement of the refund amount desired / refund amount has been assigned. Please indicate your offsetting requests on a separate sheet or on the form available from the tax office. The form "Settlement Request" is required.		29	<input type="checkbox"/> 1 = Yes
54	The SEPA direct debit mandate will be used exceptionally (e.g. due to settlement requests) for this pre-registration - period of use. Any remaining amount must be paid separately. In addition to the information		26	<input type="checkbox"/> 1 = Yes
55	in the tax return, further or different information or facts must be provided. take into account. Please enter this information on a separate sheet entitled "Additional information on Tax return" must be marked.		23	<input type="checkbox"/> 1 = Yes
Data protection notice: The data requested with the tax return are collected on the basis of Sections 149 and 150 of the German Fiscal Code (AO) and Sections 18 and 18b of the German Value Added Tax Act (UStG). Providing your telephone number and email address is voluntary. Information about the processing of personal data in the Tax Administration and about your rights under the General Data Protection Regulation as well as your contact persons in data protection matters - For further information, please refer to the general information letter from the tax authorities. This information letter can be found at <a href="http://www.finanzamt.de">www.finanzamt.de</a> (under the heading "Data Protection") or you can obtain it from your tax office.				
56	Date, signature			

<h2 style="margin: 0;">Application for permanent extension Registration of the special advance payment (§§ 46 to 48 UStDV)</h2>	<div style="text-align: right; border: 1px solid black; padding: 2px;">— Entry stamp —</div> <div style="text-align: right; border: 1px solid black; padding: 2px; width: 20px; float: right;">11</div> <div style="text-align: center; border: 1px solid black; padding: 2px; width: 20px; margin-top: 10px;">30</div>
Tax number <input style="width: 100%; height: 20px;" type="text"/>	Please note for businesses that are required to submit their advance returns quarterly: An application for a permanent extension does not need to be submitted if a permanent extension has already been granted. It does not need to be repeated annually. A special advance payment does not need to be calculated or reported.
Economic Identification Number DE <input style="width: 100%; height: 20px;" type="text"/>	
To the tax office <input style="width: 100%; height: 20px;" type="text"/>	
Entrepreneur – possibly different company name – Address – Telephone – Email address <input style="width: 100%; height: 20px;" type="text"/>	
<input style="width: 100%; height: 20px;" type="text"/>	
<input style="width: 100%; height: 20px;" type="text"/>	
<b>I. Application for a permanent extension</b> (This section is irrelevant if a permanent extension has already been granted.)  I request that the deadlines for submitting advance VAT returns and for making advance VAT payments be extended by one month.	
<b>II. Calculation and declaration of the special advance payment on the tax for the calendar year 2025 by entrepreneurs who have to submit their advance returns monthly</b>	
Corrected registration	10 <input style="width: 20px;" type="text"/> 1 = Yes
1. Total of the remaining VAT advance payments plus the special advance payment to be taken into account for the calendar year 2024	EUR <input style="width: 100px;" type="text"/>
2. Of which 1/11 = special advance payment	38 <input style="width: 100px;" type="text"/>
<b>III. Other information</b>	
Offsetting of the refund amount desired / refund amount has been assigned Please state the offsetting requests on a separate sheet or on the “Offsetting application” form available from the tax office.	29 <input style="width: 20px;" type="text"/> 1 = Yes
The SEPA direct debit mandate will be revoked in exceptional cases (e.g. due to offsetting requests) for this year's special advance payment. Any remaining balance must be paid separately. Additional	26 <input style="width: 20px;" type="text"/> 1 = Yes
or different information or circumstances beyond those provided in the tax return must be taken into account.	
Please enter this information on a separate sheet, which should be marked with the heading “Additional information for the tax return”.	23 <input style="width: 20px;" type="text"/> 1 = Yes
Data protection notice: The data requested with the tax return is collected pursuant to Sections 149 and 150 of the German Fiscal Code (Abgabenordnung) and Section 18 of the Value Added Tax Act (Umsatzsteuergesetz). Providing telephone numbers and email addresses is voluntary. Information about the processing of personal data by the tax administration and your rights under the General Data Protection Regulation, as well as your contact persons for data protection issues, can be found in the general information letter from the tax administration. This information letter can be found at <a href="http://www.finanzamt.de">www.finanzamt.de</a> (under the heading “Data Protection”) or obtained from your tax office.	
<input style="width: 100%; height: 20px;" type="text"/>	
Date, signature	