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Tax Class I

Single, Widowed
and Divorced
Individuals without
Children

Tax Class II

Parents who are
single

Tax Class VI

Individual with
more than one
employer or with
multiple jobs

German Tax Classes

Tax Class V

For married people
when the spouse
having Tax Class III

Tax Class III

For married people
when the spouse
has limited or no
income

Tax Class IV

For married people
when both
employed and has
similar income

With Factor

For married people
with significantly
different income

Germany Tax Guide

**Charles J. Popovich, M. Rita
Costello, Special Libraries Association**

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Germany Taxation Laws and Regulations Handbook Volume 1 Strategic Information and Corporate Taxation IBP USA, *German Tax Guide* Robert Amann, 2001-08-06 Here For The first time in English is a full scale authoritative analysis of German tax law for use in international business transactions and investment activities An expert team of fifteen experienced tax lawyers from Germany And The United States provides detailed practical commentary on the ground rules of internationally relevant German tax law including the following crucial areas sources of German tax law taxes applicable to international business details of the major tax reform now under way double taxation treaties taxation of nonresident individuals corporate tax tax implications of reorganizations and acquisitions and accounting and reporting procedures Throughout the presentation terminology appears in both English and German An appendix contains the major German tax laws in parallel English and German text This is the ideal practical resource for companies and individuals resident abroad who must deal with cross border tax issues as they invest or do business under German law Including as it does references As they arise in context To the major German tax reform of 1999 2002 German Tax Guide is unlikely to be superseded for many years

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tax guide for all employed persons who want or need to file an income tax return or tax declaration in Germany but do not speak much German It explains the basics of German tax law and guides you through the most important questions and tax forms Where do I file an income tax return Steuererkl rung What deadlines do I need to know regarding my tax return Which tax office Finanzamt do I have to submit my tax return to May I send a German tax return by email Which expenses are deductible in a tax return Are there lump sums Pauschbetr ge or do I have to calculate every little bit What do all these weird words in the tax forms mean What do I need may wage tax certificate Lohnsteuerbescheinigung for What do tax payers mean when they talk about the Mantelbogen What the heck is Elster if not a magpie How do I fill in the Annex N Is there a chance for a tax refund And so much more It s so much easier than you think Even for native speakers German tax law sometimes seems rather incomprehensible But then most of the time it s not as complicated as you may have feared Many tax forms are actually quite self explanatory Whether you do your tax return yourself or seek professional advice This guide about filing a tax return in Germany will help you Though you may speak little or no German you can basically do your tax return yourself But even if you use the services of a tax advisor Steuerberater or go to an income tax help association Lohnsteuerhilfeverein the following applies only if you know the basics of German tax law you can point out important facts to your advisor that may be unusual for other taxpayers

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Directory of Business and Financial Information Services Charles J. Popovich,M. Rita Costello,Special Libraries Association,1994 **Tax Guide to International Operations** Steven Auderieth,Elmer M. Pergament,1971 **Tax Policy Options for a United Germany** International Monetary Fund,1990-10-01 A central requirement in the rapid movement of German Democratic Republic GDR toward a market economy is the introduction of a market oriented tax system The paper highlights the main features of the traditional socialist tax structure of the GDR and the current tax structure of the Federal Republic of Germany FRG Arguments for an adequate short term tax reform in the GDR are developed in two scenarios contrasting the approach of taking over the FRG tax system adoption scenario and an autonomous tax reform in the GDR reform scenario Both scenarios recommend a flexible adjustment approach which anticipates the medium term development of the German tax system pursuant to domestic reform requirements international tax harmonization and fiscal federalism

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