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Einkommensteuer- Erklärung 2024

- Erläuterungen und Hinweise anhand der amtlichen Vordrucke
- Beispiele, Beratungs- und Gestaltungshinweise
- Materialien, Ausfüllmuster aus der Praxis
- Mit amtlichen Vordrucken und Einkommensteuertabelle

Unter Berücksichtigung des Jahressteuergesetzes 2024

19. Auflage

Stollfuß



Bonner Handbuch Steuerberatung Steuerberaters Rechtsprechung

Christian Salder



Bonner Handbuch Steuerberatung Steuerberaters Rechtsprechung:

Die Haftung des Steuerberaters aus Vertrag Christian Salder, 2007 *Verjährung der Schadenersatzansprüche gegen den Steuerberater nach altem und neuem Verjährungsrecht* Ute Gabriel, 2014-12 Im Rahmen des Gesetzes zur Modernisierung des Schuldrechts vom 26.11.2001 Schuldrechtsmodernisierungsgesetz und dessen Inkrafttreten zum 1.1.2002 war neben dem Leistungs- und Gewährleistungsrecht auch die umfassende Neugestaltung des Verjährungsrechts ein zentraler Reformbereich. Im Mittelpunkt der Änderung des Verjährungsrechts stand die Reduzierung der Regelverjährung von drei auf zwei Jahre. Eine Vielzahl von zivilrechtlichen Verjährungsregeln außerhalb des BGB wurde bezüglich Fristenlänge und Verjährungsbeginn nicht in die Reform einbezogen. So beispielsweise auch § 68 StBerG a.F., der die Verjährung von Ersatzansprüchen gegen den Steuerberater regelt. § 51b BRAO a.F. die dementsprechende Regelung in der Anwaltshaftung und § 51a WPO a.F. für die Wirtschaftsprüferhaftung oder auch die Verjährungsbestimmungen im GmbH-Gesetz. Diese Vorschriften hat der Gesetzgeber in einem zweiten Reformschritt durch das Gesetz zur Anpassung von Verjährungsvorschriften an das Gesetz zur Modernisierung des Schuldrechts vom 9.12.2004 Verjährungsanpassungsgesetz dem neuen System angepasst. Dieses Verjährungsanpassungsgesetz ist am 15.12.2004 in Kraft getreten. Es stellt eine notwendige Ergänzung zur Schuldrechtsreform auf dem Gebiet des Verjährungsrechts dar. Im Rahmen dieser Arbeit wird die Verjährung der Schadenersatzansprüche gegen den Steuerberater nach altem und neuem Verjährungsrecht dargestellt. Es wird ausgeführt, welche Änderungen aufgrund welcher Reform eingetreten sind und wie das Aufeinandertreffen von alter und neuer Rechtslage geregelt wurde. Zuletzt werden in Kapitel E die Übergangsregelungen für die Primär- und Sekundärverjährung von alter zu neuer Rechtslage behandelt. Die Übergangsregelungen beziehen sich ausschließlich auf das Verjährungsanpassungsgesetz, da durch dieses die für die vorliegende Diplomarbeit relevanten Änderungen eingetreten sind.

Bibliographie der Deutschen

Bibliothek, 1989 Das Recht der Lohnsteuerhilfvereine Axel Schmucker, Uwe Rauhöft, 2013-12-20

Lohnsteuerhilfvereine bedürfen für ihre Tätigkeit der Anerkennung nach dem StBerG und dürfen im Gegensatz zu Steuerberatern nur begrenzte Hilfe in Steuersachen leisten. Das Werk erläutert den Weg der Anerkennung bis zur praktischen Tätigkeit als Berater in der Beratungsstelle. Ein Werk, das in keiner Beratungsstelle als praxisnaher Ratgeber fehlen darf. Externes Krisenmanagement aus Sicht der Banken Sven David, 2001 **Deutsche Bibliographie**, 1989

Das Steuerberatungsmandat in der Krise, Sanierung und Insolvenz Ingrid Werdan, Wolfgang Ott, Klaus Rauch, 2006-11-16 Fast jeder Steuerberater wird heute mit insolvenzrechtlichen Fragen konfrontiert. Anhand der möglichen Krisenstadien eines Mandates stellen die Autoren systematisch die steuerrechtlichen und strafrechtlichen Risiken dar und bieten praxismgerechte Lösungsvorschläge an. Der Aufbau des Werkes ist an den erkennbaren Krisenstadien orientiert: Verlustsituationen, Insolvenzantrag, Verfahrenseröffnung. Auch als Nachschlagewerk bestens geeignet. **Karriere machen: Steuerberatung und Wirtschaftsprüfung 2003/2004** Lothar Th. Jasper, 2013-03-08 Das Buch enthält Ausührungen, Tipps

und Hinweise die alle Fragen rund um den Karriereeinstieg in die Steuerberatungs Branche beantworten von den
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