Set up your freelance work

Fill and save in a PDF reader, or print. Your entries stay in your copy.

Confirm the activity before the paperwork

The everyday word freelancer does not determine whether your activity is a German liberal profession (Freier Beruf) or a trade (Gewerbe). Clarify the classification with the tax office or an adviser. Trade registration, professional permissions and residence conditions may need separate attention.

- [ ] My right to undertake this self-employed activity is confirmed
- [ ] Professional permission or qualification requirements checked
- [ ] Freier Beruf or Gewerbe classification clarified

Activity description / classification / authority or adviser

Register with the tax office

The tax-registration questionnaire is generally submitted electronically through ELSTER within one month after starting the activity. Do not wait for an unsolicited form. Record the start date, submission receipt and any request for more information.

Activity start / tax-registration deadline / ELSTER submission

Before your first invoice

Ask which tax numbers, invoice details, VAT treatment and electronic-invoice obligations apply to your work and customers. Keep tax collected separate in your planning; revenue is not automatically spendable income.

VAT / invoice requirements to confirm / person responsible

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Build a routine you can maintain

- [ ] Written scope, price and payment terms agreed with clients
- [ ] Income, expenses and receipts can be traced
- [ ] Health and long-term care cover reviewed for self-employment
- [ ] Pension or professional insurance obligations checked for my activity

Copy filing dates and advance-payment dates from your official notices or adviser's confirmed calendar. Do not assume every freelancer has the same quarterly obligations.

Next filing or payment / exact deadline / source of deadline

Second filing or payment / exact deadline / source

Monthly receipt review / unpaid invoice follow-up date

Ask an adviser a focused question

I will provide [service] from [date], to customers in [countries], with expected turnover of [estimate]. Please confirm the classification, registration steps, VAT and invoicing requirements, insurance obligations and the dates I should put in my calendar.

Unresolved question / adviser or authority / next action

Ready to proceed means required permissions and registration steps are addressed, invoicing requirements are understood, and a real deadline calendar exists. This tracker does not submit registrations or calculate tax.

Official sources / checked 7 September 2026

Federal government: types of business (www.make-it-in-germany.com)

ELSTER: tax-registration guidance (www.faq.elster.de)

Federal government: self-employment residence route (www.make-it-in-germany.com)