

Tax filings

Information on the impact on submitting a tax return form, deadlines, online procedure

 13.12.2021

Where to submit tax returns

A tax return for income earned or losses sustained during the fiscal year is submitted to the revenue office having jurisdiction over:

1. the place of residence or registered office of the employer if the employer is responsible for withholding tax,
2. your place of stay if the employer is not required to withhold tax on your remuneration in Poland,
3. the place where you work if the jurisdiction cannot be determined as described above.

There is one designated revenue office per province where you may submit the tax return:

1. Dolnośląskie Province – the Wrocław-Psie Pole Revenue Office,
2. Kujawsko-Pomorskie Province – the Second Revenue Office in Bydgoszcz,
3. Lubelskie Province – the First Revenue Office in Lublin,
4. Lubuskie Province – the First Revenue Office in Zielona Góra,
5. Łódzkie Province – the Łódź-Śródmieście Revenue Office,
6. Małopolskie Province – the Kraków-Śródmieście Revenue Office,
7. Mazowieckie Province – the Warszawa-Śródmieście Third Revenue Office,
8. Opolskie Province – the Head of the First Revenue Office in Opole,
9. Podkarpackie Province – the First Revenue Office in Rzeszów,
10. Podlaskie Province – the First Revenue Office in Białystok,
11. Pomorskie Province – the First Revenue Office in Gdańsk,
12. Śląskie Province – the First Revenue Office in Katowice,
13. Świętokrzyskie Province – the Second Revenue Office in Kielce,
14. Warmińsko-Mazurskie Province – the Revenue Office in Olsztyn,
15. Wielkopolskie Province – the Poznań-Nowe Miasto Revenue Office,
16. Zachodniopomorskie Province – the Third Revenue Office in Szczecin.

Important: if you earn income in more than one province, you submit the tax return to the Warszawa-Śródmieście Third Revenue Office.

What tax return to submit

If the employer withheld tax on your remuneration, you should receive the PIT-11 information from him. On its basis, you submit the PIT-37 tax return to the revenue office.

If the employer was not required to withhold tax on your remuneration, then you submit the PIT-36 tax return to the revenue office.

Important: you do not have to submit a tax return if the only revenues you have earned in Poland were subject to exemption due to the relief for young people.

When to submit tax returns

The tax return for income earned or losses sustained should be submitted between 15 February and 30 April of the year following the fiscal year.

Please note: Tax returns submitted before the deadline are deemed to have been submitted on 15 February.

If 30 April falls on a Saturday or a holiday, the first working day following the holiday(s) is considered the last day for submitting tax returns.

Please note: If you have made an error in the tax return, you may submit a corrected one.

How to submit tax returns

You may submit tax returns in the following forms:

- paper,
- electronic.

Tax returns in electronic form may be submitted using:

- an interactive PDF file,
- e-Deklaracje Desktop application,
- Twój e-PIT service.

How to sign tax returns

You should sign tax returns submitted in paper form by hand.

You should sign tax returns submitted in electronic form using:

- a qualified electronic signature,
- 'authorising data', i.e. an electronic signature that guarantees the authenticity of tax returns and applications.

If you do not wish to submit a tax return in person, your attorney may do it for you.

Please note: Tax returns submitted by an attorney cannot be signed using the 'authorising data'.

Important: an Official Confirmation of Receipt is used to confirm that a tax return in electronic form has been received. Please remember to check if you have received one.

Declarations on the amount of solidarity levy

If you are required to pay a solidarity levy, submit the DSF-1 declaration to the competent office. You should do this by 30 April.

DSF-1 declarations may be submitted in paper or electronic form.

You should sign declarations submitted in paper form by hand.

You should sign declarations submitted online using:

- a qualified electronic signature,
- 'authorising data', i.e. an electronic signature that guarantees the authenticity of tax returns and applications.

If you do not wish to submit declarations in person, your attorney may do it for you.

Please note: Declarations submitted by an attorney cannot be signed using the 'authorising data'.

If you have made an error in your declaration, you may submit a corrected one.

Important: an Official Confirmation of Receipt is used to confirm that a tax return in electronic form has been received. Please remember to check if you have received one.

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