99102002060003

Modul	**Sachverhalt**
Leistungsschlüssel	99102002060003
Leistungsbezeichnung I	
Leistungsbezeichnung II	Apply for a lump sum for disabled persons
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.08.2020

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Fachlich freigegen durch	• Senator for Finance Bremen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__33b.html https://www.gesetze-im-internet.de/estg/__33b.html
Teaser	You can apply for a disability allowance for costs incurred due to a disability.
Volltext	If you have a disability, you can choose whether to claim your disability-related expenses in detail in your income tax return or to claim a lump sum. The lump sum covers expenses for assistance with the usual and regularly recurring activities of daily living and expenses for increased laundry needs as well as care expenses. If you choose the lump sum, you cannot claim the care expenses as extraordinary expenses or the tax reduction for care services in the household. The lump sum is graduated according to the degree of disability. Blind and helpless disabled persons receive a higher lump sum.
Erforderliche Unterlagen	The degree of disability is stated in the tax return, proof is necessary if this has not already been submitted to the tax office. In case of disability, you will receive the proofs from the authority responsible for the implementation of the Federal Supply Act (e.g. supply office).
Voraussetzungen	• Expenses as a result of disability • However, disabled persons with a degree of disability of less than 50 are only entitled to the corresponding lump sum, - if there is a legal entitlement to a pension (e.g. accident pension, but not a pension from the statutory pension insurance) or to other current benefits as a result of the disability, or - if the disability has led to a permanent loss of physical mobility or is based on a typical occupational disease.
Kosten	None
Verfahrensablauf	• The disability lump sum is claimed in the income tax return

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	• The tax return can be submitted on paper or online
Bearbeitungsdauer	• The processing time depends on the processing status in the respective tax office responsible
Frist	• The deadline for filing the income tax return is 31 July of the following year.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html
Hinweise	
Rechtsbehelf	
Kurztext	If a disability exists, the taxpayer can choose whether to claim the disability-related expenses in detail in the income tax return or to claim a lump sum. The lump sum is graded according to the degree of disability.
Ansprechpunkt	• You can find the contact points at the tax office responsible for you using the Tax Office Finder on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	• The tax office responsible in each case decides on the applications in the tax return • You can find the tax office responsible for you via the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	