

99102002060004

Heruntergeladen am 26.06.2025

<https://fimportal.de/services/99102002060004>

Modul	Sachverhalt
Leistungsschlüssel	99102002060004
Leistungsbezeichnung I	
Leistungsbezeichnung II	Claiming a lump sum for surviving dependants
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	
Fachlich freigegeben am	28.08.2020

Modul	Sachverhalt
Fachlich freigegeben 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	In the case of survivor's benefits, you can claim a survivor's lump sum.
Volltext	If you have been granted current survivor benefits, e.g. under the Federal Pensions Act or from statutory accident insurance, you can apply for a lump sum. You will also receive this lump sum if the right to the benefits is suspended or if you have received a settlement in the form of a lump sum for the entitlement to the benefits.
Erforderliche Unterlagen	In the case of survivors' benefits, the proof must be provided by official documents (e.g. pension notice from the pension office, the competent compensation authority or a statutory accident insurance institution). The pension notice of a statutory pension insurance institution does not suffice as proof.
Voraussetzungen	There are survivors' benefits under one of the following laws: • the Federal Pensions Act or any other law declaring the provisions of the Federal Pensions Act on survivors' benefits to be applicable mutatis mutandis; or • the regulations on statutory accident insurance, or • the provisions under civil service law on surviving dependants of a civil servant who has died as a result of an accident in the line of duty, or • the provisions of the Federal Compensation Act on compensation for damage to life, limb or health.
Kosten	None
Verfahrensablauf	• The survivor's lump sum is claimed in the income tax return • The tax return can be filed 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

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	of the following year.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	
Rechtsbehelf	
Kurztext	If a taxpayer has been granted current survivor benefits, e.g. under the Federal Pensions Act or from statutory accident insurance, a lump sum may be claimed.
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	