

99102002060003, 99102002060003

Tax allowances Registration for people with disabilities

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/369626956/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Tax allowances Registration for people with disabilities
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	13.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html
Teaser	For costs due to disability, you can apply for a disability lump sum.
Volltext	<p>If you have a disability, you can choose whether to claim your expenses related to the disability in detail in the income tax return or to claim a lump sum. The lump sum covers the expenses for assistance with the usual and regularly recurring activities of daily life and expenses for increased laundry requirements as well as care expenses. If you choose the lump sum, you can neither claim the care expenses as extraordinary expenses nor the tax reduction for care services in the household. The lump sum is graduated according to the degree of disability.</p> <p>20</p> <p>EUR 384,</p> <p>30</p> <p>EUR 620,</p> <p>40</p> <p>EUR 860,</p> <p>50</p> <p>EUR 1 140,</p> <p>60</p> <p>EUR 1 440,</p>

Modul
Sachverhalt

70

EUR 1 780,

80

EUR 2 120,

90

EUR 2 460,

100

EUR 2 840.

Blind, deafblind and helpless disabled people receive an increased lump sum of 7,400 euros. This can also be granted on presentation of the decision on the classification as a person in need of care in care levels 4 or 5.

For the purpose of taking into account the lump sum for disabled persons, the highest degree of disability recorded in the calendar year shall be taken into account.

Erforderliche Unterlagen

In the tax return, the degree of disability is indicated, proof is necessary if this has not already been available to the tax office.

In the event of disability, you will receive the proof from the authority responsible for implementing the Federal Pension Act (e.g. Pension Office).

Voraussetzungen

- Expenses as a result of disability
- However, disabled persons with a degree of disability of less than 50 are entitled to the corresponding lump sum only:
- if there is a statutory entitlement to a pension (e.g. accident pension, but not a pension from the statutory pension insurance) or to other current benefits due to the disability, or

Modul	Sachverhalt
	<ul style="list-style-type: none"> • if the disability has led to a permanent loss of physical mobility or is due to a typical occupational disease.
Kosten	There are no fees.
Verfahrensablauf	<ul style="list-style-type: none"> • The disability lump sum is requested in the income tax return • The tax return can be submitted in paper or in the online procedure
Bearbeitungsdauer	The processing time depends on the processing status in the respective tax office.
Frist	<p>If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year (e.g. for 2021 by 31 July 2022). If you receive tax advice from members of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021). For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different marketing year until 31 October 2022). These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request"). If there is no obligation to file an income tax return, you can apply for the</p>

Modul
Sachverhalt

assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025).

weiterführende Informationen
Hinweise
Rechtsbehelf
Kurztext

If there is a disability, the taxpayer can choose whether the expenses associated with the disability are claimed in detail in the income tax return or whether he wants to claim a lump sum. The lump sum is graduated according to the degree of disability.

Ansprechpunkt

If you have general questions about taxes, please contact the service hotline of the state of Hesse on 0800 522 533 5 (Monday to Friday from 8:00 a.m. to 6:00 p.m.). Please note that the service hotline is not allowed to provide tax advice. Furthermore, it is not possible to respond to specific individual cases. If you have any questions about your personal tax return (e.g. queries about the tax assessment), please contact the tax office responsible for you. You can determine this below.

<https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche>

<https://verwaltungsportal.hessen.de/online-dienste/anwendungen/finanzamtssuche>

Zuständige Stelle

- The respective responsible tax office 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/Finanzamtssuche/GemFa/finanzamtssuche_node.html

https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtssuche/GemFa/finanzamtssuche_node.html

Formulare

<https://www.formulare-bfinv.de/>
<https://www.formulare-bfinv.de/>

Modul

Sachverhalt

Ursprungsportal

Steuerfreibeträge Eintragung für Menschen mit
Behinderung, Tax allowances Registration for people
with disabilities