

99102002060004, 99102002060004

Tax allowances Registration for survivors

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/369626960/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102002060004, 99102002060004
Leistungsbezeichnung I	Tax allowances Registration for survivors
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	12.07.2021
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
Teaser	In the case of survivors' benefits, you can apply for a survivor's lump sum.
Volltext	If you have been granted current survivors' benefits, e.g. under the Federal Pension Act or from the statutory accident insurance, you can apply for a lump sum of EUR 370 . You will also receive this lump sum if the right to the remuneration is suspended or if you have received a severance payment in the form of a lump sum for entitlement to the remuneration.
Erforderliche Unterlagen	In the case of survivors' benefits, 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 issued by a statutory pension insurance institution is not sufficient as proof.
Voraussetzungen	<p>There are survivors' benefits under one of the following laws:</p> <ul style="list-style-type: none"> • 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 provisions on statutory accident insurance, or • the provisions of civil service law to the survivors of an official who died as a result of an accident at work, or • the provisions of the Federal Compensation Act on compensation for damage to life, limb or health.
Kosten	There are no fees.
Verfahrensablauf	<ul style="list-style-type: none"> • The survivor's lump sum is requested in the income tax return • The tax return can be submitted in paper or in the online procedure

Modul

Sachverhalt

Bearbeitungsdauer

- The processing time depends on the processing status in the responsible tax office

Frist

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 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

Modul	Sachverhalt
Rechtsbehelf	
Kurztext	<p>If a tax citizen has been granted current survivor's benefits, e.g. under the Federal Pension Act or from the statutory accident insurance, a lump sum can be applied for.</p>
Ansprechpunkt	<ul style="list-style-type: none"> • 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 <p>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.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	<p>https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/</p>
Ursprungsportal	<p>Tax allowances Registration for survivors, Steuerfreibeträge Eintragung für Hinterbliebene</p>