99102002060005, 99102002060005

Tax allowances Registration for carers

Modul	Sachverhalt
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Tax allowances Registration for carers
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 freigegen 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 long-term care services, you can apply for a flat-rate care allowance.
Volltext	If you personally care for a person in need of care in your or her home in Germany or other EU / EEA countries and do not receive any income for it, you can be granted a lump sum for the expenses incurred. This amounts to: • for care level 2 600 EUR • at care level 3 1.100 EUR • at care level 4 or 5 and/or mark "H" 1,800 EUR Income is, for example, the care allowance that the person in need of care receives from a long-term care insurance and passes on to you in order to remunerate your care services or to reimburse the expenses incurred by you. If the care allowance is only used to directly secure the necessary basic care of the person in need of care (payment of a foreign caregiver, purchase of care-necessary or care-facilitating supplies), there is no income.The care allowance received by the parents of a disabled child for that child does not count as income.The care lump sum is regularly granted only for the care of relatives. If the care is carried out by several persons, the care lump sum is to be divided according to the number of carers. If a person receives income for this, that person shall not be included in the distribution.The lump sum for care may also be taken into account in addition to the disability lump sum transferred from the child to the parents.
Erforderliche Unterlagen	The need for care is proven by presenting a corresponding notification (e.g. the nursing care fund) or by a severely disabled person's pass with the mark

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	"H".
Voraussetzungen	• Expenses due to personal care • A person in need of care is cared for • No income for the caregiver • Care is provided in the home of the caregiver or in the home of the person in need of care. The apartment is in Germany or in another EU / EEA country
Kosten	There are no fees.
Verfahrensablauf	• The care 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 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

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	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	
Rechtsbehelf	
Kurztext	If a person in need of care is personally cared for in your or her home in Germany or EU/EEA abroad and no income is paid for it, a lump sum can be granted for the expenses incurred.Income is, for example, the care allowance that the helpless person receives from a long-term care insurance and passes on in order to remunerate the care services or to reimburse the expenses incurred.
Ansprechpunkt	
Zuständige Stelle	• The respective responsible tax office decides on the applications in the tax returnYou 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 https://www.bzst.de/DE/Service/Behoerdenwegweiser/ Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Tax allowances Registration for carers, Steuerfreibeträge Eintragung für Pflegepersonen