

99102002060003, 99102002060003

Tax allowances Registration for people with disabilities

Heruntergeladen am 06.07.2025

<https://fimportal.de/xzufi-services/121386446/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Tax allowances Registration for people with disabilities
Leistungsbezeichnung II	Apply for a lump sum for disabled people
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html http://www.gesetze-im-internet.de/estg/_33b.html
Teaser	You can apply for a lump sum for disabled persons for costs incurred due to a disability.
Volltext	If you have a disability, you can choose whether to claim your disability-related expenses individually in your income tax return or make use of a lump sum. The lump sum covers expenses for help with the usual and regularly recurring activities of daily living 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. Blind and helpless disabled people receive a higher lump sum.
Erforderliche Unterlagen	The degree of disability is stated in the tax return, proof is required if this has not already been submitted to the tax office. If you are disabled, you can obtain the proof from the authority responsible for implementing the Federal Disability Relief Act (e.g. pension office).
Voraussetzungen	• Expenses as a result of the disability • However, disabled persons with a degree of disability of less than 50 are only entitled to the corresponding lump sum, - if the disability gives rise to a statutory entitlement to a pension (e.g. accident pension, but not a pension from the statutory pension insurance scheme) or to other current benefits, or

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	- 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 • The tax return can be submitted on paper or online
Bearbeitungsdauer	The processing time depends on the processing status at the relevant tax office
Frist	The deadline for submitting the income tax return is July 31 of the following year
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/ .
Rechtsbehelf	
Kurztext	If there is a disability, the taxpayer can choose whether to claim the expenses associated with the disability individually in the income tax return or to claim a lump sum. The lump sum is graduated according to the degree of disability.
Ansprechpunkt	• You can find the contact details of 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
Zuständige Stelle	• The relevant tax office decides on the applications in the tax return • You can find the tax office responsible for you using 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

Modul	Sachverhalt
Formulare	
Ursprungsportal	Steuerfreibeträge Eintragung für Menschen mit Behinderung, Tax allowances Registration for people with disabilities