

99102002060003, 99102002060003

Apply for tax allowances for people with disabilities

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/394015387/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Apply for tax allowances for people with disabilities
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat, Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.08.2020
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 https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html
Teaser	For costs due to a disability, you can apply for a disability lump sum.
Volltext	If you have a disability, you can choose whether to claim your disability-related expenses in detail in the income tax return or to claim a lump sum. The lump sum covers the expenses for assistance with the ordinary and regularly recurring activities of daily life and expenses for an increased need for laundry as well as the care expenses. If you choose the lump sum, you can neither claim the care expenses as extraordinary burdens nor the tax reduction for care services in the household. The lump sum is staggered according to the degree of disability. Blind and helpless disabled people receive an increased lump sum.
Erforderliche Unterlagen	In the tax return, the degree of disability is indicated, proof is necessary if these have not already been submitted to the tax office. In the event of a disability, you will receive the evidence from the authority responsible for implementing the Federal Pension Act (e.B. 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: • if due to the disability there is a statutory entitlement to a pension (e.B. accident pension, but not a pension from the statutory pension insurance) or to other current benefits, or

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	• if the disability has led to a permanent loss of physical mobility or is due to a typical occupational disease.
Kosten	None
Verfahrensablauf	• The disability lump sum is applied for 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 responsible tax office
Frist	• The deadline for filing the income tax return is 31.7. of the following year
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	If there is a disability, the taxpayer can choose whether the expenses related to the disability are claimed in detail in the income tax return or whether he wants to claim a lump sum. The lump sum is staggered according to the degree of disability.
Ansprechpunkt	Tax office
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Apply for tax allowances for people with disabilities, Steuerfreibeträge für Menschen mit Behinderung beantragen