99102002060005, 99102002060005

Apply for tax allowances for carers

Heruntergeladen am 26.06.2025
https://fimportal.de/xzufi-services/394017408/L100008

Modul	Sachverhalt
Leistungsschlüssel	99102002060005, 99102002060005
Leistungsbezeichnung I	Apply for tax allowances for carers
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)
Einheitlicher Ansprechpartner	Nein

Modul	Sachverhalt
Fachlich freigegeben am	28.08.2020
Fachlich freigegen durch	Senator for Finance Bremen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__33b.html https://www.gesetze-im-internet.de/estg/__33b.html
Teaser	In the case of care services, you can apply for a lump sum for care.
Volltext	If you personally care for a permanently helpless person in your or their apartment in Germany or EU/EEA countries and do not receive any income for this, you can be granted a lump sum for the expenses incurred.Income is, for .B, the care allowance that the helpless person receives from a long-term care insurance and passes on to you in order to reimburse 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 helpless person (payment of a foreign caregiver, purchase of necessary or care-facilitating consumer goods), there is no income.The care allowance received by the parents of a disabled child for that child is not included in the 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 caregivers. If a person receives income for this, this person is not to be included in the distribution.The care lump sum can 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 a severely disabled person's card with the mark "H" or by a decision on the classification as a person in need of severe care (care level 4 or 5).
Voraussetzungen	• Expenses through personal care • A helpless person is cared for • No income for the caregiver • The care takes place in the home of the caregiver or in the apartment of the person in need of care. The apartment is domestic or in EU/EEA countries
Kosten	None

Modul	Sachverhalt
Verfahrensablauf	• The care 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 a permanently helpless person is personally cared for in your or their apartment in Germany or EU/EEA countries and no income is paid for it, a lump sum can be granted for the expenses incurred.Income is e.B. the care allowance that the helpless person receives from a long-term care insurance and passes on in order to reimburse the care services or to replace the expenses incurred.
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	Steuerfreibeträge für Pflegepersonen beantragen, Apply for tax allowances for carers