

99102002060003, 99102002060003

Apply for a lump sum for people with disabilities

Heruntergeladen am 08.07.2025

<https://fimportal.de/xzufi-services/113334048/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Apply for a lump sum 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	Mecklenburg-Vorpommern
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
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	01.12.2023
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
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	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 claim 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 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 have a disability, 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 • People with a disability with a degree of disability of at least 20
Kosten	none
Verfahrensablauf	• The lump sum for disabled persons 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

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	status at the relevant tax office.
Frist	The deadline for submitting the income tax return is July 31 of the following year.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	
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
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Pauschbetrag für Menschen mit Behinderung beantragen, Apply for a lump sum for people with disabilities