

99102002060003, 99102002060003

Apply for lump sum for disabled people

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/216383553/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Apply for lump sum for disabled people
Leistungsbezeichnung II	Apply for lump sum for disabled people
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	29.06.2023
Fachlich freigegeben durch	Thuringia Ministry of Finance
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 disability allowance for costs due to a disability.
Volltext	If you have a disability, you can choose whether to claim your disability-related expenses in detail on your income tax return or to claim a lump sum. The lump sum covers expenses for assistance with the ordinary and regularly recurring activities of daily living and expenses for increased laundry needs as well as care expenses. If you choose the lump sum, you cannot claim the care expenses as extraordinary expenses or the tax reduction for care services in the home. The lump sum is graduated according to the degree of disability. Blind persons, deaf-blind persons and helpless disabled persons receive a higher lump sum.
Erforderliche Unterlagen	The degree of disability is indicated in the tax return, proof is necessary if this has not already been submitted to the tax office. In case of disability, you will receive the proofs from the authority responsible for the implementation of the Federal Supply Act (for example, supply office).
Voraussetzungen	Expenses as a result of disability from a degree of disability of at least 20
Kosten	None
Verfahrensablauf	The disability lump sum is claimed in the income tax

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	return • You can submit the tax return in paper form 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 2022 income tax return is 02.10.2023 • The deadline for filing the income tax return 2023 is 02.09.2024 • The submission deadline for the income tax return from 2024 is 31.7. of the following year
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Tax allowances registration for people with disabilities. • If a disability exists, the taxpayer can choose whether to claim the disability-related expenses in detail on the income tax return or to claim a lump sum. • The lump sum is graduated according to the degree of disability. • Prerequisite: expenses as a result of the disability from a degree of disability of at least 20. • responsible: Tax office
Ansprechpunkt	• You can find the contact points at 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 tax office responsible in each case decides on the applications in the tax return • You 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

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	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Apply for lump sum for disabled people, Pauschbetrag für behinderte Menschen beantragen