99102002060004, 99102002060004

Tax allowances for surviving dependants

Modul	Sachverhalt
Leistungsschlüssel	99102002060004, 99102002060004
Leistungsbezeichnung I	Tax allowances for surviving dependants
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
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	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	09.01.2023
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__33b.html https://www.gesetze-im-internet.de/estg/__33b.html
Teaser	Here you can find out how the lump sum for surviving dependants is taken into account when deducting income tax.
Volltext	The lump sum for surviving dependants is 370 euros per year. Surviving dependants are persons who have been granted ongoing survivors' benefits, e.g. under the Federal Pension Act or from statutory accident insurance. The lump sums for disabled persons and surviving dependants are taken into account in the ELStAM according to the respective validity date. If the lump sums are due to the employee's spouse/partner or a child for whom the employee is entitled to an allowance for children or child benefit, and if these persons do not claim the lump sum, it can be formed as the employee's ELStAM. The prerequisite for this is that the child's identification number is stated in the employee's income tax return. The lump sum to which a child is entitled is generally transferred equally to both parents, unless the child allowance has been transferred to the other parent. A different allocation is possible at the joint request of the parents. If one parent is deceased or does not live in Germany, the full amount of the lump sum can be formed as ELStAM for the other parent and thus transferred.
Erforderliche Unterlagen	Application for income tax reduction
Voraussetzungen	
Kosten	None
Verfahrensablauf	

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	The deadline for the income tax reduction application begins on October 1 of the previous year. The application must be submitted by November 30 of the current year at the latest. After this date, a tax reduction can only be taken into account in the tax return. The tax allowance becomes effective for tax purposes on the 1st of the month following the submission of the application.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	You can obtain forms and applications for income tax from all tax offices. The relevant forms can also be downloaded from the homepage of the State Tax Office. https://www.lfst-rlp.de/service/vordrucke https://www.lfst-rlp.de/service/vordrucke
Ursprungsportal	Steuerfreibeträge für Hinterbliebene, Tax allowances for surviving dependants