

99102002060003, 99102002060003

Registration of tax allowances for people with disabilities

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/417039334/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102002060003, 99102002060003
Leistungsbezeichnung I	Registration of tax allowances for people with disabilities
Leistungsbezeichnung II	Applying for a lump sum for disabled people
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	27.03.2023
Fachlich freigegeben durch	State Tax Office of Lower Saxony
Handlungsgrundlage	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 you want to claim your disability-related expenses in detail in your income tax return or claim a lump sum. The lump sum covers the expenses for assistance with the usual and regularly recurring tasks of daily life and expenses for an increased need for laundry as well as the care expenses. If you choose the lump sum, you will not be able to claim the care expenses as extraordinary expenses or the tax reduction for care services in the household. The lump sum is staggered according to the degree of disability. Blind, deaf-blind and helpless people receive an increased lump sum.
Erforderliche Unterlagen	<p>The degree of disability is stated in the tax return, proof is necessary if it has not already been submitted to the tax office.</p> <p>In the event of a disability, you will receive the proof from the authority responsible for implementing the Federal Pension Act (e.g. pension office).</p>
Voraussetzungen	<p>Valid until the 2020 assessment period:</p> <p>People with disabilities with a degree of disability of at least 25 receive a lump sum. The amount of the lump sum depends on the degree of disability. However, persons with disabilities with a degree of disability of less than 50 are only entitled to the corresponding lump sum if</p> <ul style="list-style-type: none"> • if there is a statutory entitlement to a pension (e.g. accident pension, but not a pension from the statutory pension insurance) or to other current income because

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of the disability, or

- if the disability has led to a permanent loss of physical mobility or is due to a typical occupational disease.

Valid from the 2021 assessment period:

- People with disabilities with a degree of disability of at least 20 receive a lump sum. The amount of the lump sum depends on the degree of disability.
- People who are helpless, blind and deaf-blind receive an increased lump sum. Helpless are people who are in constant need of outside help for a series of frequently and regularly recurring tasks to secure their personal existence in the course of each day. The mark "helpless" is equivalent to the classification as a person in need of care with the most severe impairments of independence or abilities in care levels 4 or 5.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

- The disability lump sum is applied for in the income tax return
- The tax return can be submitted on paper or online

Bearbeitungsdauer

The processing time depends on the processing status in the respective responsible tax office

Frist

If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year. If you receive tax advice from members of the tax advisory profession, you do not have to submit your tax returns until the last day of February of the second following year. In the case of income from an agricultural or forestry business, different deadlines may apply. For the years 2020 to 2024, the above-mentioned submission deadlines have been extended (see article by the Lower Saxony State Tax Office and BMF letter of 23 June 2022). These extended filing deadlines do not apply to tax returns that have to be submitted at an earlier date on the basis of a separate order ("advance requirement"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be

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applied for until 31 December 2025). Applications for a lump sum for persons with disabilities to be taken into account in the income tax deduction procedure must be submitted by 30 November of the year for which the allowance is to be taken into account at the latest. Changes that occur in December can therefore only be taken into account in the income tax deduction procedure for the following calendar year.

weiterführende Informationen
Hinweise

<https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html>
<https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html>

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 they want to claim a lump sum. The lump sum is staggered according to the degree of disability.

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 responsible tax office decides on the applications in the tax return.

Formulare

<http://www.formulare-bfinv.de/>
<http://www.elster.de/eportal/start>
<http://www.formulare-bfinv.de/>
<http://www.elster.de/eportal/start>

Ursprungsportal

Steuerfreibeträge Eintragung für Menschen mit Behinderung, Registration of tax allowances for people with disabilities