

99102002060004, 99102002060004

Applying for a lump sum for surviving dependents

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/422615827/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102002060004, 99102002060004
Leistungsbezeichnung I	Applying for a lump sum for surviving dependents
Leistungsbezeichnung II	Applying for a lump sum for surviving dependents
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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	27.03.2023
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_33b.html https://www.gesetze-im-internet.de/estg/_33b.html
Teaser	In the case of survivor's benefits, you can claim a survivor's lump sum.
Volltext	If you have been granted current survivor benefits, e.g. under the Federal Pensions Act or from statutory accident insurance, you can apply for a lump sum. You will also receive this lump sum if the right to the benefits is suspended or if you have received a settlement in the form of a lump sum for the entitlement to the benefits.
Erforderliche Unterlagen	In the case of survivors' benefits, the proof must be provided by official documents (e.g. pension notice from the pension office, the competent compensation authority or a statutory accident insurance institution). The pension notice of a statutory pension insurance institution does not suffice as proof.
Voraussetzungen	<p>There are survivors' benefits under one of the following laws:</p> <ul style="list-style-type: none"> • the Federal Pensions Act or any other law declaring the provisions of the Federal Pensions Act on survivors' benefits to be applicable mutatis mutandis; or • the regulations on statutory accident insurance, or • the provisions under civil service law on surviving dependants of a civil servant who has died as a result of an accident in the line of duty, or • the provisions of the Federal Compensation Act on compensation for damage to life, limb or health.
Kosten	None
Verfahrensablauf	<ul style="list-style-type: none"> • The survivor's lump sum is claimed in the income tax return • The tax return can be filed on paper or online

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Bearbeitungsdauer	<ul style="list-style-type: none"> The processing time depends on the processing status in the respective tax office responsible
Frist	<p>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 applied for until 31 December 2025). Applications for a lump sum for surviving dependents 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.</p>
weiterführende Informationen	<p>https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</p> <p>https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</p>
Hinweise	
Rechtsbehelf	
Kurztext	<p>If a taxpayer has been granted current survivor benefits, e.g. under the Federal Pensions Act or from statutory accident insurance, a lump sum may be claimed.</p>
Ansprechpunkt	<ul style="list-style-type: none"> You can find the contact points at the tax office responsible for you using the Tax Office Finder on the

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	website of the Federal Central Tax Office. 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.
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Applying for a lump sum for surviving dependents, Pauschbetrag für Hinterbliebene beantragen