

99102009002000, 99102009002000

inheritance tax assessment received

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/8961760/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000, 99102009002000
Leistungsbezeichnung I	inheritance tax assessment received
Leistungsbezeichnung II	inheritance tax assessment received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Steuererklärung (1060100), Erbschaftsteuer und Schenkungsteuer (1060700)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.12.2021
Fachlich freigegeben durch	
Handlungsgrundlage	<p>The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version promulgated on 27 February 1997 (BGBl. I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of 26 November 2019 (BGBl. I p. 1794).</p> <p>https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</p>
Teaser	<ul style="list-style-type: none"> • Taxable transactions • Taxable acquisition as the basis for taxation (acquisition upon death) • Material tax exemptions • Personal tax allowances and tax brackets
Volltext	<p>Inheritance tax covers assets acquired upon death. The taxation of your thereby acquired increased capacity is intended to contribute to a fairer distribution of assets. Inheritance tax does not apply to the estate as such, but to the inheritance of the individual acquirer. The subject of taxation is the acquisition by reason of death. Acquisition by reason of death is deemed to be</p> <ul style="list-style-type: none"> • acquisition by inheritance, by bequest or on the basis of an asserted claim to a compulsory portion • acquisition by gift on death • other acquisitions to which the provisions of civil law applicable to legacies apply • acquisition by virtue of a contract concluded by the deceased and directly acquired by a third party at the deceased's death (e.g. life insurance contract). <p>The taxable acquisition is the basis of assessment for the tax. The taxable acquisition is the enrichment of the acquirer, insofar as it is not tax-exempt. The valuation of the transferred assets is carried out in accordance with the valuation law.</p> <p>Of particular importance is the valuation of real</p>

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property. Real property values are determined, if necessary, in a separate procedure by the situation tax offices. The basis is the fair market value of the land. Various valuation methods exist for determining the fair market value.

Deductible liabilities include all debts that have passed from the deceased to the heirs. In addition, legacies, stipulations and compulsory portion claims can be deducted. Funeral expenses, grave care costs and estate settlement costs triggered by the inheritance are also deductible. To compensate for the latter costs, you can take into account a lump sum of 10,300 euros without providing evidence.

The tax class is also decisive for the amount of tax. This is because the tax class affects the amount of your personal tax rate and tax-free amount. Basically, the closer you are related to the deceased, the more gently the inheritance tax will be applied.

The amount of tax further depends on whether factual tax exemptions are to be taken into account. Of particular importance from the exemption catalogue are the tax-free amount for household effects of 41,000 Euros for acquirers in tax class I, the tax-free amount for other movable physical objects of 12,000 Euros for acquirers in tax class I, the tax-free amount of 12,000 Euros for household effects and other objects together for acquirers in tax classes II and III. The acquisition of a family home is also tax-free in many cases.

The Inheritance Tax Act also provides for various exemption options for the acquisition of eligible business assets and shareholdings as well as agricultural and forestry assets.

Erforderliche Unterlagen

if applicable, a list of the objects of the estate

Voraussetzungen

Acquisition by reason of death (e.g. by inheritance, by legacy or on the basis of an asserted claim to a compulsory portion) is subject to taxation.

Kosten

Abgabe: Es fallen keine Kosten an

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This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment surcharges, etc.).

Verfahrensablauf

As a rule, inheritance tax arises upon the death of the testator. As the acquirer, you are generally obliged to notify the tax office responsible for the administration of inheritance tax of the acquisition in writing within a period of three months. The notification must contain details of the persons involved, the legal basis of the acquisition and its object and value.

In addition, the tax office learns of tax-relevant acquisition transactions through a large number of other notifications from third parties, e.g. through notifications from the registry offices, banks, insurance companies, courts and notaries. If, after evaluating these notifications, a tax assessment is to be expected, the tax office will ask you to submit an inheritance tax return, which you must usually submit within one month; the return is accompanied by comprehensive instructions to make it easier for you to complete.

The return must be submitted even if you believe that inheritance tax should not be charged. The decision as to what is taxable and what is not is left to the tax office. If you subsequently discover that the tax return is incorrect or incomplete, you are obliged to report this immediately.

If you have to pay inheritance tax, you will receive an inheritance tax assessment from the tax office. The assessed tax is due within one month of notification of the notice.

Bearbeitungsdauer

Frist

3 Monat(e)
 - Deadline for complying with the obligation to notify: three months after gaining knowledge of the occurrence - Deadline for submitting the tax return: individually - Deadline for payment of inheritance tax: one month after notification of the inheritance tax assessment notice

weiterführende

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Taxable transactions • Taxable acquisition as the basis for taxation (acquisition upon death) • Material tax exemptions • Personal tax allowances and tax classes • Responsible: Tax office (inheritance tax office)
Ansprechpunkt	<p>You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office:</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	<p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Formulare	
Ursprungsportal	<p>inheritance tax assessment received, Erbschaftsteuerbescheid erhalten</p>