

99102009002000, 99102009002000

Inheritance tax assessment

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/121386495/L100002>

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

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version published on February 27, 1997 (BGBl I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of November 26, 2019 (BGBl. I p. 1794).</p> <p>http://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</p> <p>http://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 by reason of death) • Material tax exemptions • Personal allowances and tax brackets
Volltext	<p>Inheritance tax covers assets acquired upon death. The taxation of your increased ability to pay 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 object of taxation is the acquisition upon death. Acquisition by reason of death is deemed to be</p> <ul style="list-style-type: none"> • acquisition by inheritance, by legacy or on the basis of an asserted claim to a compulsory portion • acquisition by way of a gift on death • other acquisitions to which the provisions of civil law applicable to legacies apply • the acquisition on the basis of a contract concluded by the deceased which is acquired directly by a third party at the deceased's death (e.g. life insurance contract) <p>The basis of assessment for the tax is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-free. The assets transferred are valued in accordance with the</p>

Modul
Sachverhalt

Valuation Act.

The valuation of real property is of particular importance. Property values are determined by the tax offices in a separate procedure if required. The basis is the fair market value of the land. Various valuation methods exist to determine the fair market value.

Deductible liabilities include all debts that have been transferred from the testator to the heirs. In addition, legacies, conditions and compulsory portion claims can be deducted. Funeral costs, grave care costs and estate settlement costs incurred as a result of the inheritance are also deductible. To cover the latter costs, you can deduct a lump sum of EUR 10,300 without providing proof.

The tax class is also decisive for the amount of tax. This is because the tax bracket affects the amount of your personal tax rate and tax-free allowance. Basically, the closer you are related to the deceased, the more sparingly inheritance tax applies.

The amount of tax also depends on whether any material tax exemptions have to be taken into account. Of particular importance from the list of exemptions are the allowance for household effects of EUR 41,000 for purchasers in tax class I, the allowance for other movable tangible property of EUR 12,000 for purchasers in tax class I, and the allowance of EUR 12,000 for household effects and other property combined for purchasers 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 business assets and shareholdings as well as agricultural and forestry assets that qualify for preferential treatment.

Erforderliche Unterlagen

if applicable, a list of the items in the estate

Voraussetzungen

The 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.

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Kosten	<p>Abgabe: Es fallen keine Kosten an</p> <p>This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment penalties, etc.)</p> <p>This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment penalties, etc.).</p>
Verfahrensablauf	<p>Inheritance tax generally arises upon the death of the deceased. 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 for the acquisition and its object and value.</p> <p>In addition, the tax office receives a large number of other notifications from third parties about tax-significant acquisitions, e.g. notifications from registry offices, banks, insurance companies, courts and notaries. If a tax assessment is to be expected after evaluating these notifications, the tax office will ask you to submit an inheritance tax declaration, which you generally have to submit within one month; the declaration is accompanied by comprehensive instructions to make it easier for you to complete.</p> <p>The declaration must also be submitted if you are of the opinion that inheritance tax should not be levied. It is up to the tax office to decide what is taxable and what is not taxable. If you subsequently realize that the tax return is incorrect or incomplete, you are obliged to report this immediately.</p> <p>If you have to pay inheritance tax, you will receive an inheritance tax assessment notice from the tax office. The assessed tax is due within one month of notification of the assessment.</p>
Bearbeitungsdauer	
Frist	<p>3 Monat(e)</p> <p>- Deadline for fulfilling the notification obligation: three months after gaining knowledge of the accrual -</p> <p>Deadline for filing the tax return: individual - Deadline</p>

Modul	Sachverhalt
	<p>for payment of inheritance tax: one month after notification of the inheritance tax assessment notice</p> <p>Deadline for fulfilling the notification obligation: three months after gaining knowledge of the accrual</p> <p>Deadline for submitting the tax return: individual</p> <p>Deadline for paying the inheritance tax: one month after notification of the inheritance tax assessment notice</p> <p>Application deadline: 3 months</p>
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/ .
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Taxable transactions • Taxable acquisition as the basis for taxation (acquisition by reason of death) • Material tax exemptions • Personal 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> <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> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Formulare	
Ursprungsportal	Erbschaftsteuer Festsetzung, Inheritance tax assessment