

99102009002000, 99102009002000

Inheritance tax return

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100070489/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000, 99102009002000
Leistungsbezeichnung I	Inheritance tax return
Leistungsbezeichnung II	Inheritance tax assessment notice received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
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	Erbschaftsteuer und Schenkungsteuer (1060700), Steuererklärung (1060100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	17.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	Inheritance Tax and Gift Tax Act (ErbStG) https://www.gesetze-im-internet.de/erbstg_1974/ https://www.gesetze-im-internet.de/erbstg_1974/
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 is levied on assets that accrue to a person through no fault of their own and increase their financial capacity. The tax is intended to contribute to a fairer distribution of wealth. Inheritance tax does not apply to the estate as such, but to the inheritance received by the individual acquirer. The object 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 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 • acquisition on the basis of a contract concluded by the deceased which is acquired directly by a third party on the deceased's death (e.g. life insurance contract) <p>Personal tax liability arises for the entire estate if the deceased or the acquirer is a resident of Germany at the time the tax arises, i.e. has their domicile or habitual residence in Germany. In other cases, the so-called domestic assets can be taxed (limited tax liability).</p> <p>The assessment basis for the tax is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-free. Inheritance tax is therefore only levied on the net value of an acquisition</p>

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after deducting the (estate) liabilities from the value of the assets transferred. Both these assets and the liabilities are valued and recognized in accordance with tax principles. 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 10,300 euros without providing proof.

The amount of tax depends on whether material tax exemptions are to be taken into account for individual assets. 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 purchase of a family home is also tax-free in many cases.

The Inheritance Tax Act also provides for various tax exemption options for the acquisition of business assets, shareholdings and agricultural and forestry assets that qualify for preferential treatment.

The amount of tax is also determined by which of the three tax classes the acquirer belongs to. This is because the tax class affects the amount of the personal tax rate and tax-free amount. Basically, the closer the deceased is related to the acquirer, the more sparingly inheritance tax is applied. It falls under the:

Tax class I the spouse, civil partner, children and

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stepchildren, grandchildren, parents and grandparents if they inherit their descendants. Tax class II parents and grandparents in the case of gifts, siblings, nieces and nephews, step-parents, children-in-law, parents-in-law, divorced spouse and the partner of a dissolved civil partnership. Tax class III all other acquirers and so-called special-purpose benefits

Each acquirer is entitled to a personal allowance, the amount of which depends on the respective tax class. It is deducted from the value of the taxable acquisition. The allowances can only be used every ten years because several acquisitions by the same person within ten years are added together. The allowances amount to:

- 500,000 euros for acquisitions by the spouse and civil partner,
- 400,000 euros for the inheritance of children and grandchildren who inherit instead of a predeceased parent,
- 200,000 euros for the inheritance of other grandchildren,
- 100,000 euros for the inheritance of other persons in tax class I (parents and previous parents in the event of inheritance),
- 20,000 euros for acquisitions by persons in tax class II (e.g. parents in the case of a gift, siblings, nephews, nieces, divorced spouse, partner in a dissolved civil partnership),
- 20,000 euros for acquisitions by persons in tax class III (e.g. distant relatives or in-laws, cohabiting partners).

In the case of limited tax liability, these allowances are reduced proportionately because only the so-called domestic assets are subject to taxation.

In addition to the personal allowance, there is also a special pension allowance for the surviving spouse, surviving partner and children up to the age of 27, which must be reduced by tax-free pension payments. The allowance amounts to EUR 256,000 for the spouse and life partner and is staggered between EUR 52,000 and EUR 10,300 for the children, depending on their age.

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In the case of limited tax liability, the special pension allowance is granted if the respective country of residence of the deceased or the acquirer provides administrative assistance in the exchange of information.

The "taxable acquisition" determined taking into account the tax exemptions and allowances is subject to inheritance tax at the following tax rates, which are graduated according to the amount of the acquisition and the tax bracket:

Value of the taxable acquisition up to and including ...
Euro

From the percentage rate in tax class

IIIIII

75.00071530

300.000112030

600.000152530

6.000.000193030

13.000.000233550

26.000.000274050

over 26.000.000304350

Erforderliche Unterlagen

if applicable, a list of the items in the estate

Voraussetzungen

The question of whether and to what extent inheritance tax is payable depends on the value of the acquisition and the relationship to the deceased. 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.

Kosten

Abgabe: Es fallen keine Kosten an
This is a tax payment; further costs generally only arise

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in the event of a breach of duty (e.g. late payment penalties, etc.)
 None

Verfahrensablauf

Inheritance tax generally arises on the death of the deceased. The prerequisite for the initiation of an inheritance tax assessment is the notification of the acquirer himself. 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.

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 request an inheritance tax return with various attachments. As a rule, the tax return must be submitted within one month.

The return must also be submitted if you are of the opinion that inheritance tax is not to 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.

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.

Bearbeitungsdauer
Frist

3 Monat(e)
 - Deadline for fulfilling the notification obligation: three months after gaining knowledge of the accrual -
 Deadline for filing the tax return: individual - Deadline for payment of inheritance tax: one month after notification of the inheritance tax assessment notice

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Every acquisition that is subject to inheritance tax must be reported by the acquirer to the tax office responsible for inheritance taxation within three months of becoming aware of the transfer of assets. The notification can be made in an informal letter, stating the identity of the parties involved, the legal basis for the acquisition and its object and value.

weiterführende Informationen

Hinweise

Rechtsbehelf

Appeal against the inheritance tax assessment with one month's notice.

Kurztext

- 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)

Inheritance tax generally arises on the death of the deceased. The prerequisite for initiating an inheritance tax assessment is the notification of the inheritance itself. This can be done in an informal letter. The notification must be sent to the relevant tax office within three months, stating the identity of the parties involved, the legal basis for the acquisition and its object and value. In addition, the tax office receives a large number of other notifications from third parties about tax-relevant acquisitions, e.g. notifications from registry offices, banks, insurance companies, courts and notaries. If, after evaluating these notifications, a tax is likely to be assessed, the tax office requests an inheritance tax return with various attachments; the return is accompanied by comprehensive instructions to make it easier to complete. As a rule, the tax return must be submitted within one month.

Inheritance and gift tax law has already been put to the test three times by the Federal Constitutional Court. With the Inheritance Tax Reform Act of November 4, 2016, it was most recently adapted to the requirements of the highest court. Even after this new

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	regulation, only around 15 percent of all inheritances result in a tax being assessed. Although all assets are realistically valued at market value, no tax is generally payable on the transfer of average assets within the immediate family circle because the personal allowances are relatively high and the family home being transferred is exempt. Extensive tax relief instruments are available for business succession.
Ansprechpunkt	You can find the tax office responsible for you via the tax office search of the Federal Central Tax 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	Tax office Kusel-Landstuhl https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite
Formulare	https://www.elster.de https://www.elster.de
Ursprungsportal	Inheritance tax return, Erbschaftsteuererklärung