

99102009002000, 99102009002000

Inheritance tax notice received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/354658/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000, 99102009002000
Leistungsbezeichnung I	Inheritance tax notice received
Leistungsbezeichnung II	Inheritance tax notice received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
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	Erbschaftsteuer und Schenkungsteuer (1060700), Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	26.09.2022
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140 https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140
Teaser	Here you will find information on the assessment of inheritance tax.
Volltext	<p>Inheritance tax covers assets acquired upon death. The taxation of your increased ability to pay thereby 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 upon death. Acquisition on account 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 on the basis of a contract concluded by the testator and directly acquired by a third party at the death of the testator (e.g. life insurance contract). <p>The tax base is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-exempt. The valuation of the transferred assets is carried out in accordance with the Valuation Act.</p> <p>Of particular importance is the valuation of real 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 existed to determine the fair market value.</p> <p>Deductible liabilities include all debts that have passed from the decedent to the heirs. In addition, legacies,</p>

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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.

In addition, the tax class is 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 decedent, the more gently the inheritance tax will apply.

The amount of tax further depends on whether factual tax exemptions are to be taken into account. Of particular importance from the exemption catalog are the allowance for household effects of 41,000 euros for acquirers in tax class I, the allowance for other movable tangible property of 12,000 euros for acquirers in tax class I, and the allowance of 12,000 euros for household effects and other property 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 (for example, by inheritance, by bequest or on the basis of an asserted claim to a compulsory portion) is subject to taxation.

Kosten

This is a tax payment; further costs generally only arise in the event of a breach of duty (for example, late payment penalties, etc.).

Verfahrensablauf

Inheritance tax generally 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 information on the persons involved, the legal basis of

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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, for example, 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 are generally required to submit within one month; the return is accompanied by comprehensive instructions to make it easier for you to complete.

The declaration must be submitted even if you believe that inheritance tax should not be levied. The decision as to what is taxable and what is not taxable is left to the tax office. 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 from the tax office. The assessed tax is due within one month of notification of the notice.

Bearbeitungsdauer

Frist

- Deadline for the fulfillment of 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.

weiterführende Informationen

Hinweise

https://finanzamt.thueringen.de/fileadmin/medien_tfm/steuern/steuerwegweiser_erbschaften_2020.pdf
https://finanzamt.thueringen.de/fileadmin/medien_tfm/steuern/steuerwegweiser_erbschaften_2020.pdf

Rechtsbehelf

Kurztext

• Inheritance tax assessment

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- Inheritance tax covers assets acquired upon death. Inheritance tax does not cover the estate as such, but rather the acquisition of the estate by the individual acquirer.
- Taxable acquisition as the basis for taxation (acquisition upon death)
- The amount of tax depends on whether factual tax exemptions are to be taken into account.
- The tax class is also decisive for the amount of tax.
- Deadlines: Deadline for fulfilling the obligation to notify: three months after becoming aware of the accrual. Deadline for submitting the tax return: individual Deadline for payment of inheritance tax: one month after notification of the inheritance tax assessment.
- Responsible: The Gotha tax office is centrally responsible for all inheritance tax cases in Thuringia.

Ansprechpunkt

The Gotha tax office is centrally responsible for all inheritance tax cases in Thuringia.
<https://finanzamt.thueringen.de/standort/finanzamt-gotha/>
<https://finanzamt.thueringen.de/standort/finanzamt-gotha/>

Zuständige Stelle
Formulare
Ursprungsportal

Inheritance tax notice received,
 Erbschaftsteuerbescheid erhalten