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Inheritance tax notification and declaration obligation

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/229945874/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102144169000, 99102144169000
Leistungsbezeichnung I	Inheritance tax notification and declaration obligation
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Erbschaft, Nachlass und Testament (1190200)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	02.04.2025
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/erbstg_1974/index.html https://www.gesetze-im-internet.de/erbstg_1974/index.html
Teaser	This entry explains when there is an obligation to report the acquisition or to submit an inheritance tax return.
Volltext	In certain cases, you are obliged to report your acquisition to the relevant inheritance tax office and, if necessary, submit an inheritance tax return. Below you will find information on when this is the case.
Erforderliche Unterlagen	<p>Notification of purchase The notification should contain the following information: - First name and surname, identification number (Section 139b of the Fiscal Code), occupation, residence of the deceased and the acquirer; - Date and place of death of the deceased; - Object and value of the acquisition; - Legal basis of the acquisition such as statutory succession, legacy; - personal relationship of the acquirer to the deceased, such as kinship, in-law relationship, employment relationship; - previous gifts of the deceased to the acquirer according to type, value and time of the individual gift.</p> <p>Inheritance tax return You can find out which documents are required on the declaration forms.</p>
Voraussetzungen	<p>Obligation of the purchaser to notify There is always an obligation to notify if the acquisition involves - real estate, - business assets, - shares in capital companies (with the exception of securities held in custody at a domestic bank) or - foreign assets or if the relationship between the acquirer and the testator is not clear from a will or inheritance contract opened by a German court.</p> <p>Obligation to file a tax return You are obliged to submit</p>

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	an inheritance tax return if you are requested to do so by the tax office.
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	Notification of the acquisition The acquirer must notify the competent inheritance tax office of any acquisition for which notification is required within 3 months of becoming aware of the transfer of assets. Obligation to file a tax return You will be notified of the deadline for submitting the inheritance tax return together with the request from the tax office. This deadline can be extended by the tax office on request in individual cases.
weiterführende Informationen	
Hinweise	<p>The tax office does not always ask the acquirer(s) to submit the inheritance tax return. If there is an executor, administrator or guardian of the estate, the tax office will usually request the inheritance tax return from them. If you have been requested to submit the inheritance tax return together with other beneficiaries, you are entitled to submit the tax return jointly. In this case, the tax return must be signed by all parties involved.</p> <p>Further information on inheritance and gift tax can also be found on the homepage of the Rhineland-Palatinate Ministry of Finance. https://fm.rlp.de/themen/steuerrecht/fragen-und-antworten https://fm.rlp.de/de/service/broschueren-infomaterial/ https://fm.rlp.de/de/themen/steuerrecht/fragen-und-antworten/erbschafts-und-schenkungssteuer/ https://fm.rlp.de/de/service/broschueren-infomaterial/</p>
Rechtsbehelf	
Kurztext	
Ansprechpunkt	Contact the tax office responsible for you. You can find

Modul

Sachverhalt

this out using the tax office search on the website of the Federal Central Tax Office.

If the testator was resident in Rhineland-Palatinate or Saarland at the time of death or the donor was resident in Saarland at the time the gift was made, the Kusel-Landstuhl tax office generally has local jurisdiction.

<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>

<https://fa-kusel-landstuhl.rlp.de/>

<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>

<https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite/>

Zuständige Stelle

<https://fa-kusel-landstuhl.rlp.de/>

<https://fa-kusel-landstuhl.rlp.de/>

Formulare

You can obtain forms and applications for inheritance tax returns from the tax office. The relevant tax return forms can also be downloaded from the homepage of the State Tax Office.

The inheritance tax return can also be prepared and submitted free of charge via the online portal of the tax authorities (ELSTER).

<https://www.lfst-rlp.de/service/vordrucke>

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Ursprungsportal

Erbschaftsteuer Anzeige und Erklärungspflicht ,
Inheritance tax notification and declaration obligation