99102002060001

Modul	**Sachverhalt**
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	
Leistungsbezeichnung II	Claim allowances for child under 18
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	28.08.2020

Modul	Sachverhalt
Fachlich freigegen durch	• Senator for Finance Bremen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__32.html https://www.gesetze-im-internet.de/estg/__38b.html
Teaser	• For a child under the age of 18, you can claim a child allowance.
Volltext	In the case of family benefit equalisation, child benefit is usually paid during the year. After the end of the calendar year, the tax office checks, as part of an assessment for income tax, whether a child allowance and additionally an allowance for the child's care and education or training needs are to be deducted or whether child benefit remains. However, the allowances are always taken into account when calculating the solidarity surcharge and church tax. The child allowance can be claimed for children who are related to the taxpayer within the first degree. Under certain conditions, a child allowance can also be claimed for foster children.
Erforderliche Unterlagen	• The required information must be provided in the child annex. • The information in the child annex is also necessary if corresponding information has already been provided to the family benefits office.
Voraussetzungen	• They must be related to the child within the first degree. • In the case of foster children, the relationship must be similar to that of a family and the child must not have been taken in for gainful employment. The prerequisite is that the custody and care relationship with the natural parents no longer exists. • The child has not yet reached the age of 18.
Kosten	None
Verfahrensablauf	• The child allowance is claimed in the income tax return • The tax return can be submitted on paper or online

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Bearbeitungsdauer	• The processing time depends on the processing status in the respective tax office responsible
Frist	• The deadline for filing the income tax return is 31 July of the following year.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html
Hinweise	
Rechtsbehelf	
Kurztext	• As a rule, child benefit is paid during the year. • After the end of the calendar year, the tax office checks whether a child allowance and additionally an allowance for the child's care and education or training needs are to be deducted or whether child benefit remains. • A child allowance can be claimed for a child under the age of 18. • The application is submitted with the income tax return to the competent tax office.
Ansprechpunkt	• You can find the contact points at the tax office responsible for you using the Tax Office Finder on the website of the Federal Central Tax Office. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Zuständige Stelle	• The relevant tax office decides on the applications in the tax return • You can find the tax office responsible for you via the tax office finder on the website of the Federal Central Office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	