

99102002060002

Heruntergeladen am 26.06.2025

<https://fimportal.de/services/99102002060002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	
Leistungsbezeichnung II	Claim allowances for child over 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 freigegeben durch	<ul style="list-style-type: none"> <li>• Senator for Finance Bremen</li> </ul>
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a> <a href="https://www.gesetze-im-internet.de/estg/_32.html">https://www.gesetze-im-internet.de/estg/_32.html</a>
Teaser	<ul style="list-style-type: none"> <li>• You can also claim a child allowance for a child over the age of 18.</li> </ul>
Volltext	<p>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.</p> <p>However, the allowances are always taken into account when calculating the solidarity surcharge and church tax.</p> <p>The child allowance can be claimed for children who are related to the taxpayer within the first degree.</p> <p>Under certain conditions, a child allowance can also be claimed for foster children. Children over the age of 18 who have not yet reached the age of 25 can be taken into account under certain conditions. For disabled children, there is no age limit for eligibility under certain conditions. After completion of initial vocational training / initial studies, children of full age are only taken into account if they are not in gainful employment.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• The required information must be provided in the child annex.</li> <li>• The information in the child annex is also required if corresponding information has already been provided to the family benefits office.</li> <li>• Corresponding documents or certificates are e.g. school or study certificate, training contract or training certificate.</li> </ul>
Voraussetzungen	<ul style="list-style-type: none"> <li>• They must be related to the child within the first degree.</li> <li>• In the case of foster children, the relationship must</li> </ul>

**Modul**
**Sachverhalt**

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.

- Children over 18 years of age who have not yet reached the age of 25 can only be considered if they:

- have been trained for a profession (including school education); three months of basic training and subsequent service training within the framework of voluntary military service (§ 58b of the Soldiers' Act) are also deemed to be vocational training, or

- were unable to start or continue vocational training for lack of a training place, or

- have completed a voluntary social or ecological year (Youth Voluntary Service Act), a European voluntary activity, a development policy voluntary service, a voluntary service of all generations (section 2 sub-section 1a SGB VII), an International Youth Voluntary Service, a Federal Voluntary Service or another service abroad (section 5 Federal Voluntary Service Act).

Children who are unable to support themselves financially due to a physical, mental or psychological disability are taken into account without any age limit. However, the prerequisite is that the disability occurred before the child reached the age of 25.

<b>Kosten</b>	None
<b>Verfahrensablauf</b>	<ul style="list-style-type: none"> <li>• The child allowance is claimed in the income tax return</li> <li>• The tax return can be submitted on paper or online</li> </ul>
<b>Bearbeitungsdauer</b>	<ul style="list-style-type: none"> <li>• The processing time depends on the processing status in the respective tax office responsible</li> </ul>
<b>Frist</b>	<ul style="list-style-type: none"> <li>• The deadline for filing the income tax return is 31 July of the following year.</li> </ul>
<b>weiterführende Informationen</b>	<a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a>

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Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• As a rule, child benefit is paid during the year.</li> <li>• 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 it remains with the child benefit.</li> <li>• A child allowance can also be claimed for a child over the age of 18.</li> <li>• The application is submitted with the income tax return to the competent tax office.</li> </ul>
Ansprechpunkt	<ul style="list-style-type: none"> <li>• 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.  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a> </li> </ul>
Zuständige Stelle	<ul style="list-style-type: none"> <li>• The relevant tax office decides on the applications in the tax return</li> <li>• You can find the tax office responsible for you using the Tax Office Finder on the website of the Federal Central Tax Office.</li> </ul> <p>Your current address is decisive.  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a> </p>
Formulare	<a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a> <a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a>
Ursprungsportal	