

99102002060002, 99102002060002

Tax allowances Registration for children over 18 years of age

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/369626948/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002, 99102002060002
Leistungsbezeichnung I	Tax allowances Registration for children over 18 years of age
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	09.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html
Teaser	You can also apply for a child allowance for a child over 18 years old.
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 it remains with child benefit and the child bonus paid out in 2021. If these allowances are deducted from you, the entitlement to child benefit for the calendar year and the child bonus paid out will be added to income tax.</p> <p>However, the allowances are always taken into account when calculating the solidarity surcharge and the church tax.</p> <p>The allowances can be claimed for children who are related to the taxpayer in the first degree.</p> <p>Under certain conditions, the allowances can also be applied for foster children. Children over 18 years of age who have not yet reached the age of 25 can be considered under certain conditions. For disabled children, there is no age limit for eligibility under certain conditions. After completion of a first vocational training / a first degree, adult children are only considered if they do not pursue gainful employment.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • The required information must be provided in the child appendix. • The information in the child attachment is also

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necessary if corresponding information has already been provided to the family fund.

- corresponding documents or certificates are, for example, school or study certificate, training contract or training certificate

Voraussetzungen

- They must be related to the child in the first degree.
- In the case of foster children, there must be a family-like relationship and the admission to them must not have taken place to commercial ticks. The prerequisite is that the care and care relationship with the biological 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); vocational training also includes the three-month basic training and the subsequent post training within the framework of voluntary military service (§ 58b Soldiers' Act) or
 - were in a transitional period of no more than four months (e.g. between two periods of training), or
 - were unable to start or continue vocational training due to a lack of a training place, or
 - have completed a voluntary social or ecological year (Youth Voluntary Service Act), a European voluntary activity, a voluntary service in development policy, a voluntary service of all generations (§ 2 Abs. 1a SGB VII), an International Youth Voluntary Service, a Federal Voluntary Service or another service abroad (§ 5 Federal Voluntary Service Act).
- Adult children without employment who have not yet reached the age of 21 can be taken into account if they are registered as jobseekers with an employment agency in Germany.

Without age limit, children who are unable to support themselves financially due to physical, mental or emotional disability are taken into account. However, the prerequisite is that the disability occurred before the age of 25. Children whose disability occurred

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	before 01.01.2007 in the period from the age of 25, but before the age of 27, are also eligible for consideration.
Kosten	There are no fees.
Verfahrensablauf	<ul style="list-style-type: none"> • The child allowance is requested in the income tax return • The tax return can be submitted in paper or in the online procedure
Bearbeitungsdauer	<ul style="list-style-type: none"> • The processing time depends on the processing status in the responsible tax office
Frist	<p>If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year (e.g. for the year 20210 by 31 July 20221). If you receive tax advice from members of the tax consulting professions, you do not have to submit your tax returns until the last day of February of the second following year. The deadline for submitting tax returns for advised taxpayers, which generally expires on 28 February 2021 for the calendar year 2019, has been extended by law by 6 months (for advised farmers and foresters with a different marketing year, the submission deadline, which generally expires on 31 July 2021, has been extended by 5 months). Tax returns for 2019 can therefore be submitted in consultation cases by the deadline of 31 August 2021 (for advised farmers and foresters with a different marketing year until 31 December 2021). For the 2020 assessment period, the deadline for submitting tax returns has generally been extended by three months for all advised and non-advised taxpayers. Taxpayers who prepare their returns themselves can therefore submit their tax returns within the deadline of 31 October 2021 (for farmers and foresters, by the end of the tenth month following the end of the fiscal year beginning in calendar year 2020). Advised taxpayers can submit the returns in due time until 31 May 2022 (for advised farmers and foresters with a different marketing year until 31 October 2022). These extended return periods do not apply to tax returns that must be submitted at an earlier date on the basis of a separate order ("preliminary request"). If there is no obligation to file an income tax return, you can apply for the assessment within 4 years after the end of the</p>

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	respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025).
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Child benefit is usually paid during the year. • At 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 and the child bonus paid out in 2021. • A child allowance can also be applied for for a child over 18 years of age. • The application is submitted to the competent tax office together with the income tax return.
Ansprechpunkt	<ul style="list-style-type: none"> • The respective responsible 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 <p>Your current address is decisive. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Steuerfreibeträge Eintragung für Kinder über 18 Jahren, Tax allowances Registration for children over 18 years of age