99102002060001

Apply for tax-free allowances for children under 18

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	Apply for tax-free allowances for children under 18
Leistungsbezeichnung II	Apply for tax-free allowances for children under 18
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegen durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/__32.html http://www.gesetze-im-internet.de/estg/__38b.html http://www.gesetze-im-internet.de/estg/__32.html http://www.gesetze-im-internet.de/estg/__38b.html
Teaser	• You can apply for a child allowance for a child under the age of 18.
Volltext	In the case of family benefit equalization, child benefit is usually paid during the year. At the end of the calendar year, the tax office checks as part of an income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs should be deducted or whether the child benefit should remain. 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 in 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 required if the relevant information has already been provided to the Family Benefits Office.
Voraussetzungen	• You must be related to the child within the first degree of kinship • In the case of foster children, the relationship must be similar to that of a family and they must not have been taken in for gainful purposes. The prerequisite is that the custody and care relationship with the biological parents no longer exists.

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	• 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
Bearbeitungsdauer	The processing time depends on the processing status at the relevant tax office
Frist	The deadline for submitting the income tax return is July 31 of the following year
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/.
Rechtsbehelf	
Kurztext	• Child benefit is usually paid during the course of the year. • At the end of the calendar year, the tax office checks whether a child allowance and an additional allowance for the child's care and education or training needs should be deducted or whether the child benefit should be retained. • 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 relevant tax office.
Ansprechpunkt	• You can find the contact details of 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 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

Modul	Sachverhalt
	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	
Ursprungsportal	Freibeträge für Kind unter 18 Jahren beantragen, Apply for tax-free allowances for children under 18