

99102002060002

Tax allowances Entry for children over 18 years of age

Heruntergeladen am 17.07.2025

<https://fimportal.de/xzufi-services/121386439/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	Tax allowances Entry for children over 18 years of age
Leistungsbezeichnung II	Apply for tax-free allowances for children over 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 freigegeben 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/_32.html http://www.gesetze-im-internet.de/estg/_32.html http://www.gesetze-im-internet.de/estg/_32.html
Teaser	<ul style="list-style-type: none"> You can also apply for a child allowance for a child over the age of 18.
Volltext	<p>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.</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 in 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 completing their first vocational training/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"> The required information must be provided in the child annex. The information in the child annex is also necessary if the relevant information has already been provided to the family benefits office. Corresponding documents or certificates are e.g.

Modul	Sachverhalt
	school or study certificate, training contract or training certificate
Voraussetzungen	<ul style="list-style-type: none"> • You must be related to the child within the first degree of kinship • In the case of foster children, there must be a family-like relationship and they must not have been taken in for financial gain. The prerequisite is that the custody and care relationship with the biological parents no longer exists. • Children over the age of 18 who have not yet reached the age of 25 can only be considered if they: <ul style="list-style-type: none"> - have been trained for a profession (including school education); three months of basic training and subsequent training for a post as part of voluntary military service (§ 58b Soldiers' Act) are also deemed to be vocational 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 development policy voluntary service, a voluntary service of all generations (§ 2 para. 1a SGB VII), an international youth voluntary service, a federal voluntary service or another service abroad (§ 5 Federal Voluntary Service Act). <p>Children who are unable to support themselves financially due to a physical, mental or psychological disability are considered without age limit. However, the disability must have occurred before the age of 25.</p>
Kosten	None
Verfahrensablauf	<ul style="list-style-type: none"> • 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

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	This service is provided by the tax offices. Find your local tax office at https://ias.fin-nrw.de/ .
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • 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 also be claimed for a child over the age of 18. • The application is submitted with the income tax return to the relevant tax office.
Ansprechpunkt	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • The relevant tax office decides on the applications in the tax return • You can find the tax office responsible for you using 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>
Formulare	
Ursprungsportal	Steuerfreibeträge Eintragung für Kinder über 18 Jahren, Tax allowances Entry for children over 18 years of age