99102002060001, 99102002060001

Apply for tax allowances for children under the age of 18

Modul	Sachverhalt
Leistungsschlüssel	99102002060001, 99102002060001
Leistungsbezeichnung I	Apply for tax allowances for children under the age of 18
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat, Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.08.2020
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 https://www.gesetze-im-internet.de/estg/__32.html https://www.gesetze-im-internet.de/estg/__38b.html
Teaser	• For a child under 18 years of age, you can apply for a child allowance.
Volltext	In the case of family benefit equalisation, child benefit is usually paid during the year. At the end of the calendar year, the tax office checks as part of an assessment for income tax whether a child allowance and an additional allowance for the child's care, education or training needs are to be deducted or whether it remains with the child benefit. However, the allowances are always taken into account when calculating the solidarity surcharge and the church tax. The child allowance can be applied for for children who are related to the taxpayer in the first degree. Under certain conditions, a child allowance for foster children can also be applied for.
Erforderliche Unterlagen	• The required information must be provided in the Appendix Child. • The information in the child attachment is also necessary if corresponding information has already been provided to the family fund.
Voraussetzungen	• You 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 at work ticks. The prerequisite is that the care and care relationship with the biological parents no longer exists. • The child has not yet reached the age of 18

Modul	Sachverhalt
Kosten	None
Verfahrensablauf	• The child allowance is applied for in the income tax return • The tax return can be submitted in paper or in the online procedure
Bearbeitungsdauer	• The processing time depends on the processing status in the respective responsible tax office
Frist	• The deadline for filing the income tax return is 31.7. of the following year
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• In the course of the year, child benefit is usually paid. • At the end of the calendar year, the tax office checks whether a child allowance and an additional allowance for the child's care, education or training needs are to be deducted or whether it remains with the child benefit. • A child allowance can be applied for for a child under 18 years of age. • The application is submitted with the income tax return to the competent tax office.
Ansprechpunkt	Tax office
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Apply for tax allowances for children under the age of 18, Steuerfreibeträge für Kinder unter 18 Jahren beantragen