

99102002060002, 99102002060002

# Apply for tax allowances for children over the age of 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/394015372/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002, 99102002060002
Leistungsbezeichnung I	Apply for tax allowances for children over 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 freigegeben durch	Senator for Finance Bremen
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> <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 apply for a child over 18 years of age.</li> </ul>
Volltext	<p>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.</p> <p>However, the allowances are always taken into account when calculating the solidarity surcharge and the church tax.</p> <p>The child allowance can be applied for for children who are related to the taxpayer in the first degree.</p> <p>Under certain conditions, a child allowance for foster children can also be applied for. Children over the age of 18 who have not yet reached the age of 25 may be considered under certain conditions. For disabled children, there is no age restriction on eligibility under certain conditions. After completion of a first vocational training / a first degree, adult children are only considered if they do not pursue any gainful employment.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>The required information must be provided in the Appendix Child.</li> <li>The information in the child attachment is also necessary if corresponding information has already been provided to the family fund.</li> <li>Corresponding documents or certificates are e.B. school or certificate of enrolment, training contract or</li> </ul>

Modul	Sachverhalt
	training certificate
Voraussetzungen	<ul style="list-style-type: none"> <li>• You must be related to the child in the first degree</li> <li>• 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.</li> <li>• 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"> <li>• have been trained for a profession (including schooling); vocational training also includes three-month basic training and subsequent post training within the framework of voluntary military service (§ 58b Soldiers' Act) or</li> <li>• could not start or continue vocational training due to a lack of a training place, or</li> <li>• have completed a voluntary social or ecological year (Youth Voluntary Services 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).</li> </ul> </li> </ul> <p>Without an age limit, children are taken into account who are unable to support themselves financially due to physical, mental or emotional disability. However, the prerequisite is that the disability occurred before the age of 25.</p>
Kosten	None
Verfahrensablauf	<ul style="list-style-type: none"> <li>• The child allowance is applied for in the income tax return</li> <li>• The tax return can be submitted in paper or in the online procedure</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• The processing time depends on the processing status in the respective responsible tax office</li> </ul>
Frist	<ul style="list-style-type: none"> <li>• The deadline for filing the income tax return is 31.7. of the following year</li> </ul>

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• In the course of the year, child benefit is usually paid.</li> <li>• 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.</li> <li>• A child allowance can also be applied for for a child over 18 years of age.</li> <li>• The application is submitted with the income tax return to the competent tax office.</li> </ul>
Ansprechpunkt	Tax office
Zuständige Stelle	
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> <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	Steuerfreibeträge für Kinder über 18 Jahren beantragen, Apply for tax allowances for children over the age of 18