

99102002060001, 99102002060001

Apply for tax-free allowances for children under 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100073800/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001, 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	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Eintragung (060)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	11.10.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
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	You can apply for a child allowance for a child under 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 are to be deducted or whether the child benefit should be retained (more favorable assessment).</p> <p>However, the allowances for children are always taken into account when calculating the solidarity surcharge and church tax. This can also be applied for during the year in the income tax reduction procedure. However, this has no effect on the wage tax deduction during the year.</p> <p>The child allowance can be claimed for children who are related to the taxpayer in the first degree and for foster children.</p>
Erforderliche Unterlagen	<p>The required information must be provided in the child annex to the income tax return or in the child annex to the income tax reduction application.</p> <p>The information in the child annex is also necessary if corresponding information has already been provided to the family benefits office.</p>
Voraussetzungen	<ul style="list-style-type: none"> • You must be related to the child within the first degree. • In the case of foster children, there must be a family-like relationship and the child must not have

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	<p>been taken into your care for financial gain. The prerequisite is that the custody and care relationship with the biological parents no longer exists.</p> <ul style="list-style-type: none"> • The child has not yet reached the age of 18.
Kosten	None
Verfahrensablauf	The child allowance is applied for in the income tax return or the application for a reduction in income tax.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<p>Child benefit is usually paid during the course of the year.</p> <p>After the end of the calendar year, the tax office checks as part of the income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs are to be taken into account in the income tax calculation or whether the (possibly more favorable) child benefit should be retained.</p> <p>A child allowance can be claimed for a child under the age of 18.</p>
Ansprechpunkt	
Zuständige Stelle	<p>Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html</p>
Formulare	

Modul

Sachverhalt

Ursprungsportal

Apply for tax-free allowances for children under 18,
Freibeträge für Kind unter 18 Jahren beantragen