

99102002060002

# Apply for tax-free allowances for children over 18

Heruntergeladen am 17.07.2025

<https://fimportal.de/xzufi-services/113334058/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	Apply for tax-free allowances for children over 18
Leistungsbezeichnung II	Apply for tax-free allowances for children over 18
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
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
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	01.12.2023
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
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 allowance for a child over the age of 18.</li> </ul>
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"> <li>The required information must be provided in the child annex.</li> <li>The information in the child annex is also necessary if the relevant information has already been provided to the family benefits office.</li> <li>Relevant documents or certificates are, for example, school or study certificates, training contracts or</li> </ul>

## Modul

## Sachverhalt

training certificates

## Voraussetzungen

- 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 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.
- Children over the age of 18 who have not yet reached the age of 25 can only be considered if they: 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 a voluntary social year within the meaning of the Youth Voluntary Service Act, a voluntary ecological year within the meaning of the Youth Voluntary Service Act, a Federal Voluntary Service within the meaning of the Federal Voluntary Service Act, a voluntary activity within the framework of the European Solidarity Corps within the meaning of Regulation (EU) 2021/888 of the European Parliament and of the Council of 20 May 2021 establishing the European Solidarity Corps program and repealing Regulations (EU) 2018/1475 and (EU) No 375/2014 (OJ L 202, 08.06.2021, p. 32), another service abroad. 32), another service abroad within the meaning of Section 5 of the Federal Volunteer Service Act, a "weltwärts" development volunteer service within the meaning of the funding guideline of the Federal Ministry for Economic Cooperation and Development of January 1, 2016, a voluntary service of all generations within the meaning of Section 2 (1a) of the Seventh Book of the German Social Code or an international youth volunteer service within the meaning of the directive of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth of January 4, 2021 (GMBI p. 77).

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.

Modul	Sachverhalt
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> <li>• The child allowance is claimed in the income tax return.</li> <li>• The tax return can be submitted on paper or online.</li> </ul>
Bearbeitungsdauer	<ul style="list-style-type: none"> <li>• The processing time depends on the processing status at the relevant tax office.</li> </ul>
Frist	<ul style="list-style-type: none"> <li>• The deadline for submitting the income tax return is July 31 of the following year.</li> </ul>
weiterführende Informationen	<a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a>
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Child benefit is usually paid during the course of the year.</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 and education or training needs should be deducted or whether the child benefit should be retained.</li> <li>• A child allowance can also be claimed for a child over the age of 18.</li> <li>• The application is submitted with the income tax return to the relevant tax office.</li> </ul>
Ansprechpunkt	<ul style="list-style-type: none"> <li>• 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.  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a>  <a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a> </li> </ul>
Zuständige Stelle	<ul style="list-style-type: none"> <li>• The relevant tax office decides on the applications in the tax return</li> <li>• You can find the tax office responsible for you using the tax office finder on the website of the Federal Central Office.</li> </ul>

Modul	Sachverhalt
	<p>Your current address is decisive here.</p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a></p> <p><a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</a></p>
Formulare	<p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p> <p><a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a></p> <p><a href="https://www.elster.de/eportal/start">https://www.elster.de/eportal/start</a></p>
Ursprungsportal	<p>Apply for tax-free allowances for children over 18, Freibeträge für Kind über 18 Jahren beantragen</p>