99102002060001, 99102002060001

Apply for tax-free allowances for children under 18

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	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
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	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.02.2024
Fachlich freigegen durch	Ministry of Finance Mecklenburg-Western Pomerania
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	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. However, the allowances are always taken into account when calculating the solidarity surcharge and church tax. The child allowance can be claimed for children who are related to the taxpayer in the first degree. Under certain conditions, a child allowance can also be claimed for foster children.
Erforderliche Unterlagen	• The required information must be provided in the child annex. • The information in the child annex is also required if the relevant information has already been provided to the Family Benefits Office.
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. • The child has not yet reached the age of 18.

Modul	Sachverhalt
Kosten	none
Verfahrensablauf	• 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.
weiterführende Informationen	https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/steuern.html
Hinweise	
Rechtsbehelf	
Kurztext	• 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 be claimed for a child under the age of 18. • The application is submitted with the income tax return to the relevant tax office.
Ansprechpunkt	• 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	• 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.

Modul	Sachverhalt
	https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start https://www.formulare-bfinv.de/ https://www.elster.de/eportal/start
Ursprungsportal	Freibeträge für Kind unter 18 Jahren beantragen, Apply for tax-free allowances for children under 18