

99102002060001, 99102002060001

Claim allowances for child under 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/216383522/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001, 99102002060001
Leistungsbezeichnung I	Claim allowances for child under 18
Leistungsbezeichnung II	Claim allowances for child under 18
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
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 Ansprechpartner	Nein
Fachlich freigegeben am	29.06.2023

Modul	Sachverhalt
Fachlich freigegeben durch	Thuringia Ministry of Finance
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 old, you can claim a child allowance.
Volltext	In the case of family benefit equalization, child benefit is usually paid during the year. After the end of the calendar year, the tax office checks, as part of an assessment for income tax, whether a child allowance and, in addition, an allowance for the child's care and education or training needs are to be deducted or whether child benefit is to be retained. 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 you as a taxpayer within the first degree. Under certain conditions, you can also apply for a child allowance 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 corresponding information has already been provided to the family benefits office.
Voraussetzungen	• They must be related to the child within the first degree. • In the case of foster children, the relationship must be similar to that of a family and the child must not have been taken in for gainful employment. A prerequisite is that the custodial and foster relationship with the natural parents no longer exists. • The child has not yet reached the age of 18.
Kosten	None
Verfahrensablauf	• The child allowance is claimed in the income tax

Modul	Sachverhalt
	return • You can submit the tax return in paper form 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 2022 income tax return is 02.10.2023 • The deadline for filing the income tax return 2023 is 02.09.2024 • The submission deadline for the income tax return from 2024 is 31.7. of the following year
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Tax allowance registration for children under 18 years of age • During the year, child allowance is usually paid. • After the end of the calendar year, the tax office checks whether a child allowance and, in addition, an allowance for the child's need for care and upbringing or education are to be deducted or whether the child allowance remains. • 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 points at 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 respective competent tax office decides on the applications in the tax return • You can find the tax office responsible for you via the Tax Office Finder on the website of the Federal Central Tax Office

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	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.formulare-bfinv.de/
Ursprungsportal	Freibeträge für Kind unter 18 Jahren beantragen, Claim allowances for child under 18