

99102002060002, 99102002060002

Claim allowances for child over 18

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/216383542/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002, 99102002060002
Leistungsbezeichnung I	Claim allowances for child over 18
Leistungsbezeichnung II	Claim allowances for child over 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/_32.html https://www.gesetze-im-internet.de/estg/_32.html https://www.gesetze-im-internet.de/estg/_32.html
Teaser	<ul style="list-style-type: none"> You can also claim a child allowance for a child over the age of 18.
Volltext	<p>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.</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 you as a taxpayer within the first degree.</p> <p>Under certain conditions, you can also apply for a child allowance 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 completion of initial 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"> The required information must be provided in the child annex. The information in the child annex is also required if corresponding information has already been provided to the family benefits office. Corresponding documents or certificates are e.g. school or study certificate, training contract or training certificate.
Voraussetzungen	<ul style="list-style-type: none"> They must be related to the child within the first

Modul
Sachverhalt

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.
- 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 service training as part of voluntary military service (Section 58b of the Soldiers' Act) are also considered to be vocational training, or were unable to start or continue vocational training for lack of a training place, or have completed a voluntary social or ecological year (Youth Voluntary Service Act), a European voluntary activity, a development policy voluntary service, a voluntary service of all generations (Section 2 (1a) of the German Social Security Code VII), an international youth voluntary service, a federal voluntary service or another service abroad (Section 5 of the Federal Voluntary Service Act).

Children who are unable to support themselves financially due to a physical, mental or psychological disability are considered without age limit. However, the prerequisite is that the disability occurred before the child reached the age of 25.

Kosten

None

Verfahrensablauf

- The child allowance is claimed in the income tax return
- The tax return can be submitted in paper or 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

Modul	Sachverhalt
Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Tax allowance registration for children over 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 education or training are to be deducted or whether the child allowance is to be retained. • A child allowance can also be claimed for a child over the age of 18. • The application is submitted with the income tax return to the relevant tax office.
Ansprechpunkt	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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 Tax Office. <p>Your current address is decisive here. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html </p>
Formulare	https://www.formulare-bfinv.de/ https://www.formulare-bfinv.de/
Ursprungsportal	Claim allowances for child over 18, Freibeträge für Kind über 18 Jahren beantragen