99102003023000

Entlastungsbetrag für Alleinerziehende Auskunft

Heruntergeladen am 30.05.2025
https://fimportal.de/xzufi-services/434800273/L100040

Modul	Sachverhalt
Leistungsschlüssel	99102003023000
Leistungsbezeichnung I	Entlastungsbetrag für Alleinerziehende Auskunft
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Auskunft (23)
SDG-Informationsbereich	Besteuerung in einem anderen Mitgliedstaat
Lagen Portalverbund	Steuererklärung (1060100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/__24b.html
Teaser	If you are a single parent, you can claim a tax relief amount. You can find information on this here.
Volltext	As a single parent, you can apply for tax class II and thus the consideration of the relief amount for single parents if your household includes at least one child who is registered with you with main or secondary residence and for whom you are entitled to the child allowance or child benefit. This applies to a biological child, adopted child, foster child, stepchild or grandchild. The relief amount for one child is EUR 4,008 (until 2019: EUR 1,908) For the second and each additional child, the relief amount increases by EUR 240 each. The aim of the relief amount is to mitigate the higher costs for the living or household management of single parents for tax purposes.
Erforderliche Unterlagen	• Form "Application for income tax reduction" together with "Annex children to the wage tax reduction application" • at the birth of a child: birth certificate • If applicable, income tax return, attachment child
Voraussetzungen	The following conditions must be met in order for a relief amount for single parents to be taken into account for tax purposes: • The single person must form a **household community** in a common apartment with at least one **child** within the meaning of § 32 (1) EStG (i.e. biological or adopted child, foster child, stepchild or grandchild), • for this child, the single person must be **entitled to child benefit** or the **tax allowances for children** , • both the single person and the child named above must be registered in the **common apartment**

Modul	Sachverhalt
	with main or secondary residence. If the child is registered with several taxpayers, the relief amount is due to the single person who actually took the child into his household. • For the child who belongs to the household, the tax identification number must be indicated.
Kosten	Gebühr: Es fallen keine Kosten an There are no fees.
Verfahrensablauf	The relief amount for single parents and, if applicable, the increase amount for further children can already be deducted in the wage tax deduction procedure by awarding tax class II and, if necessary, tax class II. the storage of an allowance is taken into account. The validity of the allowance is limited to a period of two calendar years from the beginning of the calendar year for which the allowance applies for the first time. If it is not possible to take into account the relief amount for single parents in the income tax deduction procedure or if you do not want it, you can also claim it in the context of an income tax return.
Bearbeitungsdauer	
Frist	If you are obliged to submit an income tax return, you must submit it to the tax office by 31 July of the following year. For the years 2020 to 2024, the above-mentioned submission deadlines have been extended ([see article of the State Office for Taxes Lower Saxony](https://lstn.niedersachsen.de/steuer/verlangerung-der-abgabefrist-fur-die-einkommensteuererklarungen-2021-2022-und-2023-212835.html) or [BMF letter of 23 June 2022](https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Weitere_Steuerthemen/Abgabenordnung/2022-06-23-verlaengerung-der-steuererklaerungsfristen-und-weiterer-damit-zusammenhaengender-fristen-und-termine-fuer-die-besteuerungszeitraeume-2020-bis-2024-durch-das-4-corona-steuerhilfegesetz.html)). These extended declaration deadlines do not apply to tax returns that have to be submitted at an earlier date on the basis of a separate order ("advance request"). If there is no obligation to

Modul	Sachverhalt
	submit an income tax return, you can apply for the assessment within 4 years after the end of the respective calendar year (example: the voluntary assessment for income tax for the year 2021 can be applied for until 31 December 2025). Applications for consideration of a relief amount for single parents and an increase amount for other children in the income tax deduction procedure must be submitted by 30 November of the year for which the relief amount is to be taken into account at the latest. According to the provisions of the Income Tax Act, there is a legal obligation to change tax class II if the aforementioned requirements cease to apply in the current calendar year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	In the income tax reduction procedure, you can lodge an objection in the event of a rejection of the requested tax class II or an increase amount for further children. You can appeal against the income tax assessment.
Kurztext	
Ansprechpunkt	The responsibility lies with the (residence) tax office responsible for you.
Zuständige Stelle	
Formulare	
Ursprungsportal	Entlastungsbetrag für Alleinerziehende Auskunft, Entlastungsbetrag für Alleinerziehende Auskunft