

99102003023000

Heruntergeladen am 30.05.2025

<https://fimportal.de/xzufi-services/26465/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Single parents; information on the relief amount
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	20.03.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://www.gesetze-im-internet.de/estg/_24b.html http://www.gesetze-im-internet.de/estg/_24b.html
Teaser	Single taxpayers can claim the tax relief amount for single parents.
Volltext	<p>Single taxpayers can claim the relief amount for single parents if their household includes at least one child for whom they are entitled to child benefit or an allowance for children. It is assumed that the child belongs to the household if the child is registered in the home of the single taxpayer. If the child is registered with several taxpayers, the single person who also receives the child benefit for the child is generally entitled to the relief amount.</p> <p>The prerequisite for this is the identification of the child by means of the identification number assigned to this child. If there is one such child in the household of the single taxpayer, the relief amount in the calendar year is EUR 4,260. For each additional child who meets the requirements, the relief amount increases by EUR 240.</p> <p>Taxpayers who do not meet the requirements for joint assessment or who are widowed and do not form a household with another adult person are considered to be single, unless they are entitled to child benefit or an allowance for children.</p> <p>A household community with another person is generally assumed if this person is registered as having their main or secondary residence in the taxpayer's home. This presumption is rebuttable unless the taxpayer and the other person live in a marriage-like or civil partnership-like relationship. The relief amount is reduced by one twelfth for each full calendar month in which the conditions were not met.</p> <p>A taxpayer can claim the relief amount for single parents pro rata temporis in the year of marriage,</p>

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	provided they meet the other requirements of § 24b EStG, in particular if they have not already lived in a household with their future spouse.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Required document, Bavaria-wide: Identification number (§ 139b AO) of the child
Voraussetzungen	You are single and your household includes at least one child for whom you are entitled to child benefit or an allowance for children.
Kosten	none
Verfahrensablauf	<ul style="list-style-type: none"> • When deducting income tax for employees, the tax relief amount is taken into account by applying for tax class II. • The form "Application for income tax reduction" with the children's annex must be used for this. • The tax relief amount is applied for in the income tax return. • The tax return can be submitted in writing or online.
Bearbeitungsdauer	
Frist	The deadline for submitting the income tax return is July 31 of the following year.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursursportal	BayernPortal, BayernPortal