

99102002060002

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/329/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	
Leistungsbezeichnung II	Allowance for care and education or training; application
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	

Modul	Sachverhalt
Fachlich freigegeben am	22.11.2024
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/estg/_31.html http://bundesrecht.juris.de/estg/_31.html http://bundesrecht.juris.de/estg/_32.html http://bundesrecht.juris.de/estg/_32.html
Teaser	The allowance for childcare and education or training needs is deducted from income when income tax is assessed.
Volltext	The previous childcare allowance has been replaced by the "allowance for childcare and education or training needs" of up to EUR 2,928. This allowance is only deducted from income tax if the childcare needs have not already been exempted from tax through child benefit. The tax reduction is offset against the child benefit. You can find more detailed explanations of the tax-free allowance for childcare and education or training needs in the brochure "Tax tips for families", which is available from the tax offices or can be requested from the Bavarian State Ministry of Finance and Home Affairs, Public Relations Department. The brochure is also available on the website of the Bavarian State Ministry of Finance and Home Affairs (see "Related links").
Erforderliche Unterlagen	
Voraussetzungen	When submitting the income tax return, the "Anlage Kind" must be completed and attached to the tax return.
Kosten	
Verfahrensablauf	You do not need to submit an application. The tax office will check the requirements itself as part of the annual income tax assessment.
Bearbeitungsdauer	
Frist	

Modul	Sachverhalt
weiterführende Informationen	http://www.bestellen.bayern.de/shoplink/06003012.htm http://www.bestellen.bayern.de/shoplink/06003012.htm
Hinweise	
Rechtsbehelf	Objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal