

99102002060002

# Tax allowances registration for children over 18 years

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/S1000020010000011549/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060002
Leistungsbezeichnung I	Tax allowances registration for children over 18 years
Leistungsbezeichnung II	Apply for tax exemptions for children over 18 years of age
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Income tax</div> , <div lang="en-x-mtfrom-de">Child allowances for children under 18 years of age</div> , <div lang="en-x-mtfrom-de">Child allowance for children over 18 years</div> , <div lang="en-x-mtfrom-de">Entries for children</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Children - tax breaks</div> , <div lang="en-x-mtfrom-de">Claim children in the tax return</div> , <div lang="en-x-mtfrom-de">taxable gross salary</div>

Modul	Sachverhalt
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	
Handlungsgrundlage	Section 32 of the Income Tax Act (EStG) Section 32 (4) of the Income Tax Act (EStG)
Teaser	You can also apply for 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 over the course of the year. After the end of the calendar year, the tax office checks, as part of an income tax assessment, whether you have to deduct a child allowance and an additional allowance for the child's care, upbringing or training needs, or whether the child benefit remains. The allowances are always taken into account when calculating the solidarity surcharge and church tax. You can apply for the child allowance for children who are related to you in the first degree. 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 considered under certain conditions. For children with disabilities, there is no age limit for eligibility under certain conditions. After completing their first vocational training / first degree, adult children are only considered if they are not gainfully employed.</p>
Erforderliche Unterlagen	The required information must be provided in the child attachment. The information in the child attachment is also necessary if the relevant information has already been given to the Family Benefits Office.

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	Corresponding documents or certificates are e.g. E.g. school or study certificate, training contract or training certificate
Voraussetzungen	<p>They must be related to the child in the first degree In the case of foster children, there must be a family-like relationship and you must not have been admitted for employment purposes. The prerequisite is that the custody and foster relationship with the biological parents no longer exists. Children over 18 years of age who have not yet reached the age of 25 can only be considered if they: be trained for a profession (including schooling); Vocational training also includes the three-month basic training and the subsequent post training within the framework of voluntary military service (Section 58b Soldiers Act) or Cannot start or continue vocational training due to a lack of a training place, or a voluntary social or ecological year (Youth Voluntary Service Act), a European volunteer activity, a development policy voluntary service, a voluntary service of all generations (Section 2 (1a) SGB VII), an international youth voluntary service, a federal voluntary service or another service abroad (Section 5 of the Federal Voluntary Service Act) . Without age limit, children who cannot support themselves financially because of physical, mental or emotional disabilities are taken into account. The prerequisite, however, is that the handicap occurred before the age of 25.</p>
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	You can apply for the child allowance in your income tax return. You can submit the tax return on paper or online (e.g. via ELSTER).
Bearbeitungsdauer	The processing time depends on the individual case.
Frist	<p>The deadline for filing the income tax return is July 31. of the following year If the tax return is prepared by a tax consultancy or an income tax aid association, the submission deadline ends on February 28/29 of the second following year You have 3 months longer to complete the 2020 income tax return: Without tax advice: 31.10.2021 With tax advice: May 31, 2022 If there is no obligation to submit a tax return, the period</p>

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	ends 4 years after the end of the calendar year.
weiterführende Informationen	<a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a> <a href="https://www.formulare-bfinv.de">https://www.formulare-bfinv.de</a> <a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.elster.de">https://www.elster.de</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html">https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html</a>
Hinweise	For inclusion on the income tax return, you must provide the full name and tax identification number for each eligible child. The information in the child attachment is also necessary if you have already provided the relevant information to the Family Benefits Office.
Rechtsbehelf	objection
Kurztext	Apply for allowances for children over 18 years of age Child benefit is usually paid during the year. At the end of the calendar year, the tax office checks whether a child allowance and an additional allowance for the child's care, upbringing or training needs are to be deducted, or whether child benefit remains. You can also apply for a child allowance for a child over the age of 18. The application is submitted with the income tax return to the responsible tax office.
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to</p> <p>Authority finder Hamburg</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)