

99102002060001

Tax allowances registration for children under 18 years of age

Heruntergeladen am 13.07.2025

<https://fimportal.de/xzufi-services/S1000020010000011550/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102002060001
Leistungsbezeichnung I	Tax allowances registration for children under 18 years of age
Leistungsbezeichnung II	Apply for allowances for children under 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">Entries for children</div> , <div lang="en-x-mtfrom-de">ELStAM</div> , <div lang="en-x-mtfrom-de">Claim children in the tax return</div> , <div lang="en-x-mtfrom-de">taxable gross salary</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.07.2021
Fachlich freigegeben durch	
Handlungsgrundlage	§ 32 Income Tax Act (EStG) Section 38b paragraph 2 of the Income Tax Act (EStG)
Teaser	You can apply for a child allowance for a child under the age of 18.
Volltext	In the case of family benefits, you will usually receive child benefit over the course of the year. At the end of the calendar year, the tax office checks, as part of an assessment for income tax, whether a child allowance and an additional allowance for the care and upbringing or training needs of the child are to be deducted or whether it remains with child benefit. However, the tax exemptions 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.
Erforderliche Unterlagen	The required information must be given in the child annex. The information in the child annex is also necessary if the relevant information has already been provided to the family benefits office.
Voraussetzungen	They must be related to the child in the first degree. Foster children must have a family-like relationship and they must not have been admitted for employment purposes. The prerequisite is that the custody and care relationship with the biological parents no longer exists. The child has not yet reached the age of 18.

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Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	The child allowance is requested in the income tax return. The tax return can be submitted on paper or online.
Bearbeitungsdauer	• The processing time depends on the individual case.
Frist	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 28th / 29th 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 ends 4 years after the end of the calendar year.
weiterführende Informationen	https://www.formulare-bfinv.de https://www.formulare-bfinv.de https://www.elster.de https://www.elster.de https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/steuern.html
Hinweise	For inclusion on the income tax return, you must provide the full name and tax identification number for each eligible child.
Rechtsbehelf	objection Complaint before the Finance Court
Kurztext	Apply for allowances for children under the age of 18. 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. A child allowance can be applied for for a child under the age of 18. The application is submitted with the income tax return to the responsible tax office.
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to

Modul	Sachverhalt
	Authority finder Hamburg
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)