

## **Apply for relief amount for single parents**

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**It only offers the most important functions.**

[to the simplified online form](#)

When am I entitled to the relief amount for single parents? Find out more here.

### **Competent Department**

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

### **Basic information**

Single taxpayers with at least one child can claim a tax relief amount of 4,260 as part of their income tax assessment. For employees, this amount can already be taken into account as part of the income tax deduction procedure by applying for tax class II. You can find out more about this in the service description "Applying for tax class change for single parents". You can find the link under "Further information" - "Where can I find out more?".

The tax relief amount increases by €240 from the 2nd child onwards.

### **Requirements**

You are entitled to the relief amount if you

- are single,
- no other adult persons (e.g. partners) live in your household.
  - This does not apply to an adult child for whom you are entitled to a child allowance or child benefit.

### **What documents do I need?**

- None.

## Procedure

- The relief amount is taken into account as part of the income tax assessment by entering it in the income tax return (child annex).
- An application for tax class II must be submitted to the local tax office in order for it to be taken into account in the income tax deduction procedure. You can submit the application using the form "Application for income tax reduction and for income tax deduction features" or online via Elster. You can find the link to the form under "Further information" - "Forms".

## Legal bases

- [§ 24b Einkommensteuergesetz \(EStG\)](#)

## What deadlines must be paid attention to?

The general limitation periods for the submission of tax returns apply, unless the relief amount has already been claimed in the income tax deduction procedure.

## How long does it take to process

Not specified.

## What are the costs?

gebührenfrei