

Apply for tax-free allowances for children under 18

You can apply for a child allowance for a child under the age of 18.

Competent Department

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

Basic information

In the case of family benefit equalization, child benefit is usually paid during the year. At the end of the calendar year, the tax office checks as part of an income tax assessment whether a child allowance and an additional allowance for the child's care and education or training needs should be deducted or whether the child benefit should remain.

However, the allowances are always taken into account when calculating the solidarity surcharge and church tax.

The child allowance can be claimed for children who are related to the taxpayer in the first degree.

Under certain conditions, a child allowance can also be claimed for foster children.

Requirements

- You must be related to the child within the first degree.
- In the case of foster children, there must be a family-like relationship and they must not have been taken in for gainful 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.

Procedure

- The child allowance is claimed in the income tax return.
- The tax return can be submitted on paper or online.

Legal bases

- [§ 32 Einkommensteuergesetz \(EStG\)](#)
- [§ 38b Absatz 2 Einkommensteuergesetz \(EStG\)](#)

More information

You can also have the child allowance taken into account in the income tax reduction procedure. However, this is only taken into account when calculating the solidarity surcharge and church tax. You can find the link under "Further information" - "Where can I find out more" - "Service description of the income tax reduction procedure - applying for tax allowances".

What deadlines must be paid attention to?

In most cases, the deadline for submitting the income tax return is July 31 of the following year. Further information can be found in the service description for extending the deadline. You will find the link under "Further information".

How long does it take to process

The processing time depends on the processing status at the relevant tax office.

What are the costs?

None.