

99102003023000

Entlastungsbetrag für Alleinerziehende Auskunft

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000030000235044/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000
Leistungsbezeichnung I	Entlastungsbetrag für Alleinerziehende Auskunft
Leistungsbezeichnung II	Apply for relief amount for single parents
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	living separately, living apart, Tax category 2, Tax class II
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	05.06.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_24b.html
Teaser	When am I entitled to the relief amount for single parents? Find out more here.
Volltext	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.
Erforderliche Unterlagen	• None.
Voraussetzungen	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.
Kosten	There are no costs.
Verfahrensablauf	• 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

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	the form under "Further information" - "Forms".
Bearbeitungsdauer	Not specified.
Frist	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.
weiterführende Informationen	https://www.service.bremen.de/steuerklasse-aenderung-alleinerziehende-beantragen-196092
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_25&setCurrentFolder=true https://www.formulare-bfinv.de/ffw/catalog/openForm.do?path=catalog%3A%2F%2FSteuerformulare%2F1st%2F034008_25&setCurrentFolder=true
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen