99102036011005, 99102036011005

Apply for a change of tax class when resuming the partnership or marriage for the electronic income tax deduction characteristics

Modul	**Sachverhalt**
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Apply for a change of tax class when resuming the partnership or marriage for the electronic income tax deduction characteristics
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)

Modul	Sachverhalt
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.12.2020
Fachlich freigegen durch	Free and Hanseatic City of Hamburg Tax Authority - Tax Administration -
Handlungsgrundlage	Section 39e (6) of the Income Tax Act (Einkommensteuergesetz - EStG); <https://www.gesetze-im-internet.de/estg/__39.html>
Teaser	If you no longer live permanently separated from your spouse/partner, you are again entitled to the tax class combination III/V, IV/IV or IV/IV with factor.
Volltext	If you and your spouse or life partner resume the marital/civil partnership after a permanent separation, you are again entitled to the family-friendly tax classes III/V, IV/IV or IV/IV with factor. The family-friendly tax class can then already be taken into account in the income tax deduction procedure. It shall be taken into account at the beginning of the month in which the separation ended. If tax class II has been taken into account for you and/or your permanently separated spouse/partner during the separation, this does not apply with the assignment of the family-friendly tax classes.
Erforderliche Unterlagen	None
Voraussetzungen	Resumption of the marital/civil partnership of spouses/partners after permanent separation.
Kosten	None
Verfahrensablauf	For the notification of the termination of the

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	separation and the corresponding change of the tax class, please contact the responsible tax office • Complete the officially required form immediately and submit it to your local tax office. • The family-friendly tax brackets are then taken into account in the income tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Guide to the authorities, search for the tax office on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> Form: "Declaration on the resumption of the marital/civil partnership" on the website of the Federal Ministry of Finance under "Wage tax (employees)" <https://www.formulare-bfinv.de/>
Hinweise	
Rechtsbehelf	None
Kurztext	• Change tax class after resumption of marital or civil partnership • Resumption of the common living and economic community ends the permanent separation • family-friendly tax class (III/V, IV/IV, IV/IV with factor) is taken into account at the beginning of the month in which the separation was terminated • Responsible: Tax Office
Ansprechpunkt	Please contact your local tax office.
Zuständige Stelle	
Formulare	Please send the declaration of the resumption of the marital / civil partnership union immediately on the officially prescribed form to the competent tax office.
Ursprungsportal	Änderung der Steuerklasse bei Wiederaufnahme der Partnerschaft oder Ehe für die elektronischen Lohnsteuerabzugsmerkmale beantragen, Apply for a change of tax class when resuming the partnership or marriage for the electronic income tax deduction

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	characteristics