

99102036011005, 99102036011005

Change tax class after resumption of marriage or civil partnership

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/100074520/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Change tax class after resumption of marriage or civil partnership
Leistungsbezeichnung II	Change tax class after resumption of marriage or civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (gold)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Mitarbeiter (2040100),

Modul	Sachverhalt
	Einkommensteuer und Kirchensteuer (1060200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.12.2023
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/2
Handlungsgrundlage	§ Section 39e (6) of the Income Tax Act (EStG) https://www.gesetze-im-internet.de/estg/_39.html https://www.gesetze-im-internet.de/estg/_39.html
Teaser	If you are no longer permanently separated from your spouse or registered partner, you are again entitled to the tax class combination III/IV, IV/IV or IV/IV with factor.
Volltext	If you and your spouse or registered partner resume your marital/life partnership relationship 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 will be taken into account at the beginning of the month in which the separation ends. If you and/or your permanently separated spouse/partner were in tax class II during the separation, this will no longer apply when the family-based tax classes are assigned.
Erforderliche Unterlagen	
Voraussetzungen	Resumption of the marital/life partnership relationship of spouses/registered partners after permanent separation.
Kosten	
Verfahrensablauf	Please contact the relevant tax office for notification of the end of separation and the corresponding change of tax class. You can submit the declaration to the tax office online

Modul	Sachverhalt
	via ELSTER. Alternatively, the form "Declaration of resumption of marital/life partnership relationship" is available in paper form from your tax office or for download from the homepage of the Federal Ministry of Finance. The family-friendly tax classes are then already taken into account in the income tax deduction procedure. https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	• Changing the tax class after resuming the marital or (registered) civil partnership • Resumption of the joint 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 ends • Responsible: Tax office
Ansprechpunkt	Your local tax office https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	
Formulare	You can submit the declaration to the tax office online via ELSTER. Alternatively, the form "Declaration on the resumption of the marital/life partnership relationship" is available

Modul

Sachverhalt

in paper form from your tax office or for download from the homepage of the Federal Ministry of Finance.

The family-friendly tax classes are then already taken into account in the income tax deduction procedure.

<https://www.elster.de>

<https://www.formulare-bfinv.de>

<https://www.elster.de>

<https://www.formulare-bfinv.de>

Ursprungsportal

Change tax class after resumption of marriage or civil partnership, Steuerklasse ändern nach Wiederaufnahme der ehelichen oder lebenspartnerschaftlichen Gemeinschaft