99102036011005, 99102036011005

Electronic income tax deduction characteristics (ELStAM): Apply for change of tax classes after resumption of marital or civil partnership union

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Electronic income tax deduction characteristics (ELStAM): Apply for change of tax classes after resumption of marital or civil partnership union
Leistungsbezeichnung II	Change tax class after resumption of marital or civil partnership union
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	15.09.2022
Fachlich freigegen durch	Ministry of Finance M-V
Handlungsgrundlage	§ Section 39e (6) of the German Income Tax Act (EStG); <https://www.gesetze-im-internet.de/estg/__39.html>
Teaser	If you are no longer permanently separated from your spouse/life 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 your marital/life partnership relationship after a permanent separation, you are again entitled to the family tax classes III/V, IV/IV or IV/IV with factor. The family 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 ended. If tax class II was taken into account for you and/or your permanently separated spouse/life partner during the separation, this will no longer apply when the family tax classes are assigned.
Erforderliche Unterlagen	None
Voraussetzungen	Resumption of marital/cohabitation union of spouses/cohabiting partners after permanent separation.
Kosten	None

Modul	Sachverhalt
Verfahrensablauf	For the notification of the termination of the separation and the corresponding change of the tax class, please contact the competent tax office • Fill out the officially prescribed form immediately and submit it to your responsible tax office. • The family tax class will then already be taken into account in the income tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	Public authority guide, tax office search on the website of the Federal Central Tax Office <https://www.bzst.de/gemfa> Form: "Declaration on the resumption of the marital/life partnership relationship" on the website of the Federal Ministry of Finance under "Wage tax (employees)". <https://www.formulare-bfinv.de/>
Hinweise	
Rechtsbehelf	None
Kurztext	• Changing the tax class after resumption of marital or cohabitation union • resumption of common life and economic community ends permanent separation • family tax class (III/V, IV/IV, IV/IV with factor) is taken into account at the beginning of the month in which the separation has ended • Responsible: Tax office
Ansprechpunkt	
Zuständige Stelle	Tax office
Formulare	Please send the declaration of the resumption of the marital/life partnership relationship immediately to the competent tax office using the officially prescribed form.
Ursprungsportal	Electronic income tax deduction characteristics

Modul	Sachverhalt
	(ELStAM): Apply for change of tax classes after resumption of marital or civil partnership union, Elektronische Lohnsteuerabzugsmerkmale (ELStAM): Wechsel der Steuerklassen nach Wiederaufnahme der ehelichen oder lebenspartnerschaftlichen Gemeinschaft beantragen