99102036011005, 99102036011005

Change tax class after resumption of marital or civil partnership union

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Change tax class 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	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Änderung (011)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Einkommensteuer und

Modul	Sachverhalt
	Kirchensteuer (1060200), Steuern und Abgaben für Mitarbeiter (2040100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	14.04.2023
Fachlich freigegen durch	Thuringia Ministry of Finance
Handlungsgrundlage	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/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
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

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	account in the income tax deduction procedure.
Bearbeitungsdauer	
Frist	None
weiterführende Informationen	
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	You can find the tax office responsible for you via the Internet. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
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	Steuerklasse ändern nach Wiederaufnahme der ehelichen oder lebenspartnerschaftlichen Gemeinschaft, Change tax class after resumption of marital or civil partnership union