99102036011005, 99102036011005

Change tax class after resumption of marital or civil partnership

Modul	Sachverhalt
Leistungsschlüssel	99102036011005, 99102036011005
Leistungsbezeichnung I	Change tax class after resumption of marital or civil partnership
Leistungsbezeichnung II	Change tax class after resumption of marital or civil partnership
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
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), Steuern und Abgaben für

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	Mitarbeiter (2040100), Einkommensteuer und Kirchensteuer (1060200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.12.2021
Fachlich freigegen durch	State Tax Office of Lower Saxony
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	Completed form Declaration of resumption of marital union.
Voraussetzungen	Resumption of the marital/civil partnership of spouses/partners after permanent separation.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	For the notification of the termination of the 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.

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	• The family-friendly tax brackets are then taken into account in the income tax deduction procedure.
Bearbeitungsdauer	There is no legal processing period.
Frist	None
weiterführende Informationen	
Hinweise	
Rechtsbehelf	You can object.
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	
Zuständige Stelle	Contact the tax office responsible for you.
Formulare	Forms/online services available: Yes Written form required: Yes Informal application possible: No Personal appearance required: No The forms are <https://www.formulare-bfinv.de/> available on the form centre of the Federal Ministry of Finance. Since 1 October 2021, the declaration on the resumption of the marital / civil partnership can also be transmitted electronically on My ELSTER at: <https://www.elster.de/eportal/formulare-leistungen/alleformulare/elevwiederaufnahmeehe> . Prerequisite is an ELSTER certificate.
Ursprungsportal	Steuerklasse ändern nach Wiederaufnahme der ehelichen oder lebenspartnerschaftlichen Gemeinschaft, Change tax class after resumption of

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	marital or civil partnership