

99102036011006

Heruntergeladen am 05.06.2025

<https://fimportal.de/xzufi-services/144063/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102036011006
Leistungsbezeichnung I	
Leistungsbezeichnung II	After the death of the spouse or civil partner, the tax class changes in the long term; tax class III can be retained in the short term
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	14.03.2025
Fachlich freigegeben durch	Behörden und sonstige Einrichtungen
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_38b.html https://www.gesetze-im-internet.de/estg/_38b.html
Teaser	If your spouse or civil partner dies, you will be placed in tax class III in the year of death and the following year.
Volltext	Your tax class will automatically be changed to tax class III from the first month following the date of death of your spouse or partner (hereinafter referred to as "partner"). In the following year, you will also remain in tax class III. However, you will not be placed in tax class III if you were permanently separated at the time of death. From the beginning of the second calendar year after the death of your partner, you will be placed in tax class I. Instead of tax class I, you may be eligible for the more favorable tax class II if you are entitled to the relief amount for single parents. You can apply for classification in tax class II at your local tax office. Please note: Since the law introducing the right to marry for people of the same sex came into force on October 1, 2017, new civil partnerships can no longer be established in Germany. Same-sex couples have been able to marry each other since this date and are therefore on an equal footing with opposite-sex couples. Existing civil partnerships can be converted into a marriage. However, there is no obligation to do so. Existing civil partnerships can be continued in their current form.
Erforderliche Unterlagen	• Required Documents You do not need to submit any documents.
Voraussetzungen	You and your deceased partner were not living apart permanently at the time of death.

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Kosten	There are no costs for you.
Verfahrensablauf	You do not have to do anything to maintain tax class III after the death of your partner. The registration office will inform the Federal Central Tax Office of any changes in marital status. If you wish to be placed in tax class II, you can apply for this. Proceed as follows: • In the forms management system of the Federal Tax Administration, select the appropriate application form in the "Tax forms" section under "Income tax (employees)": "Application for income tax reduction" with the children annex for the relevant year • Complete the application on the electronic device or print it out by hand and sign it. • Send the application by post to your local tax office. • You will receive a notification. Alternatively, you can also apply for classification in tax class II online and barrier-free via ELSTER. ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration. You need a certificate for electronic authenticated transmission. You will receive this following your registration on ELSTER. Please note that the registration process can take up to 2 weeks.
Bearbeitungsdauer	Conversion to tax class III: none Application for tax class II: depending on the workload at the responsible tax office
Frist	You do not have to meet any deadlines.
weiterführende Informationen	https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202 https://familienportal.de/familienportal/familienleistungen/steuerentlastungen/was-ist-der-entlastungsbetrag-fuer-alleinerziehende-und-nicht-verheirateten-eltern--125202 https://www.elster.de/elsterweb/softwareprodukt

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	https://www.elster.de/elsterweb/softwareprodukt https://www.elster.de/eportal/formulare-leistungen/all-eformulare https://www.elster.de/eportal/formulare-leistungen/all-eformulare
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal