

Change tax class after resumption of marriage or civil partnership

If you are no longer permanently separated from your spouse/partner, you are again entitled to the tax class combination III/IV, IV/IV or IV/IV with factor.

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

If you and your spouse or partner resume your marital/life partnership relationship after a permanent separation, you are again entitled to the family-friendly tax classes III/IV, 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.

Requirements

Resumption of the marital/life partnership relationship of spouses/life partners after permanent separation.

What documents do I need?

- No documents are required.

Procedure

Please contact the relevant tax office to notify them of the end of your separation and the corresponding change of tax class. You can do this in the following ways:

Online via the ELSTER portal:

- You can submit the declaration of resumption of marital or civil partnership to the tax office online via ELSTER.
- ELSTER is a barrier-free and platform-independent access to the electronic services of the tax administration.
- You need a certificate for the electronically authenticated transmission. You will receive this following your registration on ELSTER.
- Please note that the registration process can take up to 2 weeks.

Written application:

- Complete the officially prescribed form "Application for income tax reduction and for income tax deduction features" with the "Tax class change attachment" immediately and submit it to your local tax office. You can find the application form under "Further information" - "Forms".
- The family-friendly tax classes will then already be taken into account in the income tax deduction procedure.

Legal bases

- [§ 39e Absatz 6 Einkommensteuergesetz \(EStG\)](#)

What deadlines must be paid attention to?

None.

How long does it take to process

Processing usually takes place immediately after receipt.

What are the costs?

None.