

# Jurisdiction over communities of heirs and communities of property

## **Competent Department**

Finanzamt Bremen

#### **Basic information**

Communities of heirs and real estate communities are only listed in the F-districts with the tax number ranges 60/150/xxxxx to 60/181/xxxxx.

If no tax number is known, proceed as follows:

Communities of heirs without land are classified alphabetically according to the name of the testator.

#### Example:

The inheritance consisted only of capital assets. The deceased (testator) was Erwin Meyer. The community of heirs is listed in the F-district responsible for the letter "M".

If the estate contains one or more plots of land, the community of heirs is classified alphabetically according to the name of the (main) plot of land. The main property is usually the most valuable property.

### Example 1:

The inheritance consists of the property "Obernstraße 122) and capital assets. The testator's name was Erwin Meyer. The community of heirs is listed in the F-district responsible for the letter "O".

#### Example 2:

The inheritance consists of the property "Obernstraße 122". 1" property and from capital assets. The testator's name was Erwin Meyer. The more valuable property is the property "Sögestraße 1" The community of heirs is listed in the F-district responsible for the letter "S".

The same applies to communities of heirs.

