Change electronic income tax deduction features after the death of a spouse or partner

If your spouse or civil partner dies, you will be placed in tax class III in the year of death and the following year.

Competent Department

- Finanzamt Bremen
- Finanzamt Bremerhaven

Basic information

Your tax class will automatically be changed to tax class III from the first month following the date of death of your spouse or civil partner (hereinafter referred to as "partner"). In the following year, you will also remain in tax class III.
However, you will not be transferred to 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.

Requirements

You and your deceased partner were not living apart permanently at the time of death.

What documents do I need?

- You do not need to submit any documents.

Procedure

You do not need 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:

Online via the ELSTER portal:

- You can submit the declaration 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 form "Application for income tax reduction and for income tax deduction features". You can find the application form under "Further information" - "Forms".
- For the declaration, you must also complete the "Child" attachment for the year in question.
- Complete the application on the electronic device or print it out by hand and sign it.
- Send the application and attachments by post to your local tax office.
- You will receive a notification.

Legal bases

- § 38b Einkommensteuergesetz (EStG)

More information

Since the law introducing the right to marriage for people of the same sex came into force on October 1, 2017, no new civil partnerships can 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.

What deadlines must be paid attention to?

You do not have to meet any deadlines.

How long does it take to process

Conversion to tax class III: none.
Applying for tax class II: depending on the workload at the relevant tax office.

What are the costs?

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