

# TAX-CHECKLIST

## INCOME

- Employment tax statement, Registered Retirement Savings Plan (RRSP)
- Proof of
  - unemployment benefits / parental benefits / short-time work benefits
  - sick pay / maternity pay
- For pensioners (such as retirement, invalidity, widow, company and private pensions)
  - for the first receipt of pension, the notice of one's pension allowance
  - annual pension certificate
- Capital income (tax assessment, income statement)
- Investment funds (tax certificate, income statement for foreign custody accounts, tax exemption for old shares, advance flat rate)
- Foreign income (e.g. pensions, rent, capital income)

## RENTAL INCOME

- Rent / utilities (rental contract, building management utility bill)
- Purchase contract, notary costs, agent fee, land transfer tax
- Construction and repair bills (15 % on acquisition - 3-year limit)
- Interest certificate for loans
- Special depreciation new rental apartment building, monument

## PROFESSIONAL EXPENSES

- Trips from home to workplace, work away from home
  - distance in kilometres, number of trips
  - collective transport, such as plant bus
  - with high performance (TÜV report / ASU / inspection invoices with mileage)
  - car accident costs
- Company car (logbook, additional payments such as fuel as required)
- Union fees
- Work equipment (such as computers, tools, work clothes, literature)
- Study, telephone charges
- Training costs (such as technician, expert courses minus directly assigned subsidies, such as Bafög)
- Application fees (such as copying, postage and travel expenses, application folders)
- Relocation costs due to work-based move
- Accident and legal expenses insurance (occupational)
- Tax consulting fees (such as membership fee, tax declaration assistance society)  
Winter employment allocation
- External activities (increased travel costs, accommodation costs, additional expenses for meals – tax-free replacement, provision of meals)
- Second home (rent, utility costs, necessary household items, second home tax)

## HOUSING-RELATED SERVICES

- Craftsmen's bills (only wages)
- Ancillary costs (chimney sweep, caretaker)
- Costs for domestic help without maintenance
- No support for public subsidies/KfW loans

## SPECIAL EXPENSES

- Riester pension
- Rürup pension
- Payment into foreign state pension fund (such as England)
- Insurance contributions (such as private health, long-term care, life personal liability, car insurance)
- Donation certificates

## EXTRAORDINARY COSTS

- Proof of disability (disability card, certificate from the social security office, pension certificate for accident pension)
- Medical expenses (such as drugs, dental, glasses, hospitalisation, spa / medical practitioner,...)
- Doctor trips (number and distance)
- Funeral expenses
- Maintenance payments for children / spouses / parents / grandparents / significant other
- Health insurance contributions for dependent persons
- Home costs, costs for domestic help

## CHILDREN

- Up to 14 years: Childcare costs, such as fees for crèches, babysitters, nannies
- Up to 18 years: Training and apprenticeship contracts, matriculation certificate
- Training allowance (external accommodation)
- School fees (e.g. private schools, geriatric nursing care school, etc.)
- Employment tax statement, health insurance contributions
- Proof for single parents
- Tax Identification number, if available

## FOR THE FIRST CONSULTATION

- Tax assessment and tax return for the previous year
- Copy of official ID card (with spouses, for both partners)

## NOTES: