Income tax checklist

General Information

1. Submission deadlines

The income tax return has to be filed annually and be submitted to tax authorities by July 31 of the following year at the latest. If prepared by a tax advisor, the period is extended. It is important to note that a late filing surcharge is now automatically levied if the tax return is submitted late; individual extensions of the deadline are no longer granted.

2. Checklist

With this checklist we want to assist you in preparing your documents for your income tax return. Please mind the following aspects:

- Personal information
- Special expenses and exceptional costs
- Expenses for childcare
- Expenses for employees/services in your private household
- Capital gains
- Income from private sales
- Income/costs regarding employments
- Information about other types of income

Please

- complete the next page of this checklist regarding your personal information, so we can update your contact and other general information, if necessary,
- check the following pages if above-listed aspects apply to you and let us know everything that might be of any relevance for your tax return.

We work digitally. Please attach the corresponding receipts – unstapled if possible – to the completed checklist. This will make the scanning work easier for us.

We will also be happy to set up an online portal for you via DATEV so that you can submit the receipts to us digitally. Please contact us if you are interested.

All original receipts will be returned to you by us or by the tax office directly.

We will be happy to answer all your questions by phone, e-mail or during a personal consultation.

Personal information

☐ Same as last year

Taxpayer

Tax office: Tax number:

Surname, first name: Tax identification number:

Date of birth: Religion:

Profession:

Address:

Telephone no. and **E-Mail-address** in case of questions:

Marital status: Date of marriage:
Date of separation resp. divorce, if applicable:

Spouse/civil partnership

Surname, first name: Tax number:

Date of birth: Tax identification number:

Profession: Religion:

Children

First name, date of birth, tax ID number, school or other educational institutions/military service

Child allowance received? ☐ Yes ☐ No

Child allowance received? ☐ Yes ☐ No

Child allowance received? ☐ Yes ☐ No

Bank account details for tax refunds:

Bank BIC:

IBAN: _

Account number: Bank code:

We offer our clients the service of **easier payments regarding our invoices by direct debit**. With your authorization we charge your bank account automatically with the invoiced amount two weeks after sending you the invoice – no action is needed from you. Within 6 weeks you can revoke your authorization for every transaction. If you want to revoke your authorization in general, simply let us know. If you like to benefit from this service, please check the box below.

☐ Yes, this is a direct debit authorization for the preparation of my/our income tax return(s). I know that I have the right to revoke this authorization at any time.

Special expenses

- **Insurances, such as**

- Health insurance, Daily benefits insurance → Please enclose your certificates of pension expenses
- Rürup pension, Riester pension → Please add a copy of your annual contribution certificate
- Other insurances, e.g.: → Please enclose insurance certificate or premium invoice
- Annuity insurance
- Disability insurance
- Personal accident insurance and Automobile third party insurance
- Life insurance

- **Donations** → Please enclose your donation receipts!
- **Education-/graduation expenses** → Fees, extra charges, travel expenses, etc.
- **School fees for your children** → Fees excluded childcare costs or food

Exceptional costs

Dentures, medical expenses, alimonies, financial support for family members, funeral costs if not covered by heritage, replacement costs after damage by fire, theft, civil litigation expenses (only in case of threat to livelihood), cost of transport because of disability, etc.

Expenses for childcare until the age of 14

- **Kindergarten, day nursery, babysitter, day care after school, etc.**
  → Please include invoices and/or evidences of payment

- **Domestic aid, Au Pair**
  → Please enclose employment contract, invoices and/or evidences of payment.

- **Household employees** (e. g. nanny)
  → Please enclose salary statements and insurance certificates.
  → For 'Minijobs', please add the confirmation of the German federal Miners' Insurance (= "Bundesknappschaft").

- **For school/education/graduation-fees** → **see 'Special expenses' above**

Expenses for tutoring, music classes, sports clubs, computer courses etc. as well as food, lodgings and school materials / school books are **non-deductible**.

Costs for employees/services in your private household

- **Employments in the household,** e. g. housekeeper

  → Please include salary statements and certificates of insurance
  → In case of 'Minijob', please enclose the confirmation of the "Bundesknappschaft".

- **Self-employed persons,** e. g. cleaning personnel, gardener and non-job related relocation costs

- **Craftsmen services,** e.g. Repair-services, maintenance of household appliances, house painter, chimney sweeper

- **Rented apartments or owner-occupied flats** pro rata costs for services of craftsmen for common property

  → Please enclose the utility statement / service charge statement (annual overview of charges reg. property)

Please enclose all relevant invoices – please note that tax authorities will not consider cash payments.

Capital Gain income

Even though capital gains are subject to a tax rate of 25 % (‘Abgeltungsteuer’), it is partially beneficial to declare capital gains in your tax return ('Anlage KAP') to correct withheld taxes. Either because your personal tax rate is lower than 25% (“Günstigerprüfung”) or because taxes were withheld incorrectly by your bank (no consideration of the tax-exempt amount 801 € / 1,602 € for married couples, incorrect calculation regarding purchase prices etc.)

The submission is mandatory if you have earned income from which no final withholding tax has been withheld, e. g. interest, dividends, capital gains **from abroad or income from personal loans** (shareholder loans). Please provide us with any information that may be relevant for tax purposes.

Please provide us with the following:

1. **Income statements** (if existent) as well as
2. **Annual fiscal certificates**.

Income from private sales

Gains **and losses** from the disposal of real estate or movable property are taxable (insofar as these do not – like cars – are used for everyday purposes). The sale of real estate is only relevant for tax purposes if the purchase and sale took place within a period of ten years and there was no exclusive use for own residential purposes in the last years before the sale.

Income/costs regarding employments

Please note that tax authorities will usually only accept expenses (lowering your income) if you can provide proof that the expense is job-related as well as actually paid by you. Therefore, please provide us with all receipts and bills you think relevant for tax purposes. We will be happy to sort out for you those documents that should not be submitted to the tax authorities.

In any case, please provide us with:

- Your employment tax statement(s) “Lohnsteuerbescheinigung(en)”
- A statement from your employer about working days outside Germany – if applicable
- Certificates about foreign income (e. g. copy of your foreign tax statement or return)
- Certificates about unemployment compensation, other state aids like maternity or parental allowance, sick benefits, bankruptcy compensation
- Your employment contract if your workplace according to your contract differs from your actual workplace.

Income-related expenses:

- **Travel expenses to your workplace**

Place of work (address): ____________________

One-way distance (in km): ________ No. of trips to work (one way) per year in total: ________

Company car? ☐ Yes ☐ No

Expenses for **public transportation, monthly tickets, taxi receipts**, etc.

Professional association Name: ________ Annual fee: ________

- **Work equipment**

Office supplies, computer, computer accessories, briefcase, etc.

- **Job interview-related expenses (for interviews within Germany only**

Interviewing companies/names of interview partners: ____________________
(Please enclose business cards or E-Mail correspondence if available)

Travel expenses: ____________________
(Distance in km or receipts of public transportation expenses)

Date/duration of travel: ____________________

- **Job-related expenses for relocation both in-country and abroad,** e. g. transportation with your own car (distance in km), estate agent fee, double rent, house-hunting trips

- **Home office** → expenses are only deductible, if:

1. the home office is centre of your entire working activity **or**
2. no other workplace is at your disposal (in that case deductible costs up to 1,250 € max.)

Requirements met by both spouses? ☐ Yes ☐ No

Apartment space in total (in m²): ______ Space of your home office (in m²): ______

Monthly rent incl. utility costs: ______ Electricity/water/heating (if extra): ______

Cleaning costs, maintenance and other additional costs: ______

Tax authorities usually request a copy of your rental agreement, utilities bill as well as a **floor plan** of your flat/house with your home office highlighted.

If you live in your own property, please provide us with the following information: purchase price and costs for the purchase, paid interest of banking loans, current expenses for water, heating, electricity, fees for waste collection, etc.)

- Please indicate how many days you have worked in a home office: ______________________________________
- **Even if requirements for the above are not met, expenses for furniture are deductible such as**

→ Desks, chairs, office lamps, etc.

____

- **Entertainment expenses,** if you receive a performance-related salary component

→ Entertainment expenses are only deductible, if the receipt contains the following details:

1. Names of hosted persons (incl. your own name)
2. Reason of expense (has to be business-related)
3. Your own signature

Expenses of more than 250 € are only deductible, if you can provide tax authorities with a proper invoice indicating your name and address in addition to the details above.

- **Promotional gifts to the employer's customers, business associates and own employees**

→ Deductible, if the limit of 35 € per person and year is not exceeded **and** the name of the recipient is given

Flowers / refreshments / etc.: ______

- **Telephone charges** a lump sum of 20 € per month is accepted by the tax authorities without further evidence
- **Work-related textbooks/journals**

→ **Title** and **author** of the book must be noted on the receipt!

- **Professional training costs, e. g.** MBA, seminars, etc.

Goal:

Tuition fees and additional expenses:

Travel and accommodation costs:

Duration of absences due to training, including locations:

- **Education or work-related debt interest** (e. g. student loan)

- **Travel expenses for business trips** – if not reimbursed by the employer – please enclose the original receipts

→ Please add the reason, travel destination and the duration of your trip(s) to your receipt

- **Work-related car repairs,** e. g. accident costs incurred while travelling to work or during business trips

- **Work-related second household** → please ask for our detailed checklist!

Other types of income

Rents and leases	☐ Yes	☐ No
If yes, please ask for our detailed checklist!		
Business/self-employment/freelancing income	☐ Yes	☐ No
Other income	☐ Yes	☐ No

What else do you like us to know?

Suggestions for improvement

regarding checklist, procedure, communication, etc

Do you have a request regarding sending the documents to a special address? Office address, different domestic or foreign address, to parents? Or do you wish to receive your documents solely via E-Mail? Please let us know.