



INCOME-TAX CHECKLIST

General Remarks

1. Filing terms

In principle, the income-tax return must be filed annually and presented to the local tax office by May 31 of the following year.

However, if a tax consultant prepares your income-tax statement, this deadline is automatically extended until September 30.

Currently, the tax authority requires between two and six months for processing.

2. Checklist

This checklist is supposed to help you prepare your income-tax return, and is organised in five information blocks:

- General data
- Special expenses and exceptional burdens
- Income arising from capital investments
- Income arising from private acts of sale
- Employment data
- Data concerning other types of income

Please,

- fill out the sheet with your general data completely
- check the following pages. If there are points that might be of any relevance for your return, please complete or comment them.

Please send us the completed pages with the relevant original receipts. If we have any further questions we will contact you.

All the receipts will be send back to you from us directly or from the tax office later.

We are happy to answer your questions on the phone or in a personal conversation.

GENERAL DATA

Taxpayer

Tax-Office: _____ Reference number: _____ (if known)

Family name, first name: _____

Date of birth: _____ Religions denomination: _____

Occupation: _____

Address as shown in the income-tax return: _____

Mailing address for sending you the tax return documents: _____

Telephone no. and e-mail-address in case of questions: _____

Bank Account for the tax refund:

Institute: _____

Account no.: _____ Transit number: _____

We would like to offer you the possibility to place a collection order from your bank account for our bills. We will collect the amount of our bill some days after billing date. This is a very comfortable manner of payment and you have no risk at all, as you can contradict our collection order within 6 weeks if you think that the collection order might be unjustified.

☐ Yes, you can collect your bill for preparing my income-tax return with a collection order.

Conjugal status: _____ **since:** _____

Spouse

Family name, first name: _____

Date of birth: _____ Religions denomination: _____

Occupation: _____

Children

First name, date of birth, school or other places of training, military service

_____ receives child allowance ? ☐ Yes ☐ No

_____ receives child allowance ? ☐ Yes ☐ No

_____ receives child allowance ? ☐ Yes ☐ No

Special expenses

- **Insurances** Please enclose a copy of the insurance policy!
- Health-, liability-, accident-, comprehensive-, life insurance, daily sickness benefits
- Household- or other property insurances are not deductible for income-tax purposes!
- **Building and loan association contributions** Please enclose the statements of account !
- **Donations** Please enclose the receipts !
- **Tax consultant expenses** Bills, travel expenses, telephone, specialized literature, fees
- **Education / Graduation** Costs, extra charges, travelling charges...
- **Private interest costs** the acceptance is not guaranteed and still depending on German legislation and pending lawsuits

Exceptional burdens

Dentures, maintenance provided to relatives, costs for a divorce, death, costs after a fire, larceny...

Income arising from capital investments

Interests on deposit accounts, securities and commercial papers, building and loan association's agreements, dividends:

Others:

For crediting taxes deducted at source, please enclose the assessment notices.
Moreover, please ask your bank and investment managers for earning statements and enclose them.

Income arising from private acts of sale

e.g. profits and losses from speculative transactions with securities, movable property (car) or real estate. Speculative trading means transactions where the buying and selling are both conducted within one year or within ten years, when real estate is bought and sold.

(The losses are stated separately and are to be transferred in other taxation periods if they can't be balanced directly.)

DATA CONCERNING YOUR EMPLOYMENT

In case of both the husband and the wife have been employed, please state which party is concerned or copy this page and the following ones to give separate statements.

General remark: Usually, the tax authorities only accept expenditures when accompanied by receipts.

1. Please always enclose:

- your deduction card "Lohnsteuerkarte"
- the statement of your work in foreign countries (if applicable)

2. Professional outlays:

• Travelling to work

Working place (street, city): _____

Distance one way (km): _____

No. of trips to work per year in total: _____

car / motorcycle: _____

registration no. _____

Company car ? ☐ Yes ☐ No

Does your employer pay the taxes for your expenses driving from home to work in a company car?

☐ Yes ☐ No

Public transportation / monthly return tickets/, taxi ...

• **Professional organization** name: _____ annual costs: _____

• **Office supplies, computers, attaché case ...**

• **Application costs**

Office, auditor (enclose a business card if available): _____

Travelling expenses, e.g. km driven, receipts for public transportation

Date of travelling/ duration: _____

- **Expenses for a change of residence on professional grounds domestic and abroad.**
e.g. transportation of goods with your own car - distance in km

- **The costs for a home office and the furnishings are only deductible, if:**

1. you carry out more than 50% of your entire professional occupation there, or if there is no other office available

Maximum deductible: 1.250,00 € per year.

2. the home office is the center of the entire working activities.

Same as previous year ?

☐ Yes ☐ No

Entire floor space
of your flat:

Space of your
home office (in m²):

Rent including heating: _____ Electricity/water: _____

Other office costs, cleaning costs, maintenance fees:

Furnishing of the office: expenses for desks, office lamps,...: _____

We have to present to the tax office the lease and the ground plan of your flat/house, highlighting the office.

If you have your own flat/house we have to send the tax office a statement of all costs e.g. depreciation/interests, electricity, garbage collection ...

- **Entertaining customers if you receive a variable salary / bonus:**

Entertaining expenses are only deductible, if you fill out the receipt correctly including:

- 1) the names of the entertained customers including your own person
- 2) purpose of the entertaining
- 3) costs for dinner and refreshments have to be listed separately and not summarized

- **Presents for the customers of your employer**

flowers / drinks / etc. only deductible if the name of the customer is stated.

Maximum 75,00 € per person & year.

- **Telephone expenses**

If you use your private telephone also for working calls, please enclose the bills !

- **Specialized literature**

Title and **author** have to be stated on the receipt !

- **Advancement costs** (MBA, seminars)

Object of education and degree: _____

Place of education/ distance (km): _____

Duration: _____ Costs for the course: _____

Costs for accommodation: _____

- **Interest costs if the debts incurred out of professional reasons (e.g. study fees)**
- **Professional travelling charges – if not reimbursed by your employer – please enclose the original receipts**

- **Extraordinary car repairs**

e.g. costs concerning an accident while travelling to work or on business trips

- **Maintenance of double household if working in another place than main place of residence** - Please ask for our detailed checklist !

- **Other costs concerning professional expenses**

Further Incomes

Rental income ☐ Yes ☐ No (Please ask for the checklist)

Business income ☐ Yes ☐ No

Others ☐ Yes ☐ No

Other points for discussion

Suggestions for improvements

Concerning the checklists, procedure of drawing up the income-tax returns, communication...
