

## Required documents for income tax return

**(Please put business related documents in a separate folder/ring binder.)**

### Folder 1: **Personal Data (see page 5)**

- Proof of information about children
  - e.g.: Certificate of enrollment
  - Confirmation of student/school registration
  - Disability
  - Children's day care costs with bank statements
  - School fees
  - Physical address of child(ren)
  - Child benefits
- Different father/mother:
  - First name, surname, date of birth, physical address
- Information if single parent and of further full-aged persons living in same household

### Folder 2: **Special private expenses**

- Insurance contributions
  - e.g.: Pension insurance without lump-sum option
  - Pension insurance with lump-sum option
  - Riester pension - confirmation
  - Health insurance and additional voluntary nursing care insurance (confirmation of health insurance company)
  - Accident insurance
  - Life insurance without lump-sum option
  - Life insurance with lump-sum option
  - Liability insurance (personal liability, motor third party liability, dog liability, others)
  - Hospital daily benefits
  - Burial insurance
- Other special private expenses
  - e.g.: Church tax
  - Expenses for tax advice (partially income-related expenses / business expenses)
  - Charitable contributions (donations and membership fees)
  - Vocational training/First Course of studies, but not practiced
- Household-related services and other tradesmen services
  - Bills and bank statements
  - Statement of housing benefits / operating costs

**Folder 3: Extraordinary personal expenses**

- Disability pass and, if for the first time, note from pension office
- Household employees / nursing
- Others
  - e.g.: Doctor's bills (reconciliation of reimbursements by health insurance company)
  - Funeral expenses, only if inheritance did not cover the costs
  - Costs for divorce
  - Artificial dentition
  - Costs for children's day care
  - Cure (expenses not beared by the health insurance company)
  - Prescriptions and attestations
  - Optical aid
  - Support expenses to permanently separated/divorced spouse

**Folder 4: Income from dependent employment**

- Proof of income
  - e.g.: certificate(s) of wage tax deduction
  - Unemployment benefits / sickness benefits or rather earnings replacement benefits
  - Maternity allowance
  - Parent's money
  - Short-time allowance
- Travel expenses
  - Place of employment/activity
  - Distance in kilometers and address of place of employment/activity and number of workdays
  - License plate or information about public transportation
- Work equipment
  - e.g.: specialized books
  - office supplies
- Home office (corresponding with legal restrictions)
  - e.g.: Insurance(s) (fire, building, etc.)
  - Rent
  - Related costs (e.g. Gas, heating, electricity, etc.)
  - Furnishings and equipment
  - Square meter of apartment and of home office
  - Ichnography of apartment
  - No other workplace?
- Further education
  - e.g.: Seminar fees
  - Travel expenses
  - Duration
  - Accomodation

- Expenses for job-related maintenance of two households
  - e.g.: Transportation expenses
  - Accommodation
  - Moving expenses
- Other job-related expenses
  - e.g.: Contributions to occupational unions
  - Application expenses
  - Not relatable expenses
- Business trip / job assignment at alternating locations
  - e.g.: Transportation
  - Departure and Arrival
- Refund by employer for expenses mentioned above

Folder 5: **Income from Capital investment possibly necessary despite Flat rate withholding tax**

- Deposits - Original tax statement
- Private loan
- Securities, stocks and bonds - Original tax statement
- Shareholder loan
- Speculation gains and losses
- Tax allowable expenses (from 2009 only tax deductible in special cases)
  - e.g.: deposit fees

Folder 6: **Income from Rentals and Royalties (particularly real estate or movable property like e.g. Caravan)**

- With purchase
  - Notary costs
  - Real estate transfer tax
  - Registration fees
- Purchase contracts, write-offs (AfA – depreciation for wear and tear)
- Rental income and leasing receipts, information about base rent and separate information about heating and other operating costs
- Interest on debts and loan contracts

- Other income-related expenses
  - e.g.: Insurance / Tax
  - Gas / Electricity / Water / Wastewater
  - Maintenance costs
  - Chimney sweeper
  - Caretaker, Cleaning
  - Real estate tax
  - Maintenance cost statements

Folder 7: **Other income**

- Pension approval certificates
- Beginning of retirement or profit share of an annuity
- Income from subsistence payments
- Others

Folder 8: **Owner occupied housing / condominium landmarked**

- Contracts
  - e.g.: Purchase contracts
  - Application for construction permit
- Acquisition and production costs
- Incidental acquisition costs
  - e.g.: Notary fees
  - Real estate transfer tax

Folder 9: **Others**

- Open documents
- Special incidents
- Latest tax assessment note or tax return



### Informationen about income tax return

Year: \_\_\_\_\_

Requested assessment:

Tax office: \_\_\_\_\_

Single assessment

Tax number: \_\_\_\_\_

Joint assessment

Single assessment of spouse

### Personal information

#### Taxpayer

Surname, first name	
Date of birth	
Religion	
Occupation held	
Address (Street, No)	
Postal code	
Identification number	

married / widowed / divorced / separated since \_\_\_\_\_

#### Spouse

Surname, first name	
Date of birth	
Religion	
Occupation held	
Address (Street, No)	
Postal code	
Identification number	

#### Bank account

Account holder	
Name of bank	
IBAN	
BIC	

**Children**

First name and surname	Date of birth	Relationship to child		Vocational training / searching for apprenticeship training position / basic military service from – to (proof)
		Taxpayer	Spouse	

Appropriate family benefits office:	
Identification number	

**Training tax allowance of children**

First name and surname	If externally accomodated	
	Place	Period

➤ Vocational training or first course of studies finished?

If yes:      employed < 20 hours a week?  
                  Employment status of vocational training?  
                  Minor employment (geringfügig)?

**Transportation between apartment and workplace**

	Taxpayer	Spouse
Workdays per week:		
Leave and sick days:		
One-way distance (km):		
Adress workplace(s)		
Workplace:		