

Checklist

for tax return

Please use this checklist to complete the necessary documents for your tax return. On the basis of these documents we will determine an optimal refund.

The principle, the income-tax return must be filed annually and presented to the local tax office by July 31 of the following year. However, if a tax consultant prepares your income-tax statement, this deadline is automatically extended until February 28. Currently, the tax authority requires between two and six months for processing.

When you come to us for the first time, please bring the following documents with you:

- A valid identity card / passport / electronic residence permit
- Tax assessment for the previous year (copy)
- Your tax and identification number

Martial Status Changes

1. Changes in Marital Status

- Marriage certificate/ divorce decree/ death certificate
- for separated people – provide proof of the exact date
- Tax life certificate for the child who does not live in the household and does not enter on the tax certificate

2. Have there been any changes compared to the previous year with regard to the consideration of children?

- Birth of a child (birth certificate)
- Completion of a child's 18th birthday
- Income & benefits of the child e.g.:
 - Bafög, interest certificate,
 - Proof of rental income and
 - Submit (wage) tax assessment
- Educational conditions of children, external accommodation, school fees, Tuition fees (training contract, address, school and study certificate)
- Transfer of child allowances (if no joint assessment)
- Previously unknown disabilities of the child
- Household affiliation, if no joint assessment
- Receipts for childcare costs (childminder, kindergarten, after-school care center, etc.)
- Insurance (basic health and long-term care) paid for your children

Ongoing Documents

3. What special expenses were incurred apart from the employer/ employee contribution to social security?

- Pension insurance, health and nursing care insurance (certificate from the health insurance company)
- For the other insurance companies, copies of the annual premium invoices
- Proof of pension scheme (for employed lawyers, tax consultants, doctors, WP, etc.)
- Certificate of insurance for pension contributions as special expenses § 10a EStG (Riester pension - § 92 EStG) and contributions to Rürup basic pension insurance
- Donations and contributions (originals + bank statement)
- Membership fees and donations to political parties
- Church dues
- Domestic help, nursing and caregivers, craftsmen's bills
other household-related expenses e.g.: bills for cleaning help, window cleaners, Helpers in the garden, moving costs (if not work-related, repairs, etc.)
renovations for d. private need absolutely necessary: proof of payment to an account of the service provider (§ 35 a EStG)
- Ancillary cost statement – interesting because of the household-related ones included services or handyman services
- Training costs (your own/of your spouse) – required here:
Certificates of participation, payment receipts for course fees, timetable, costs for accommodation and work equipment, proof of reimbursement)
- Tax advice costs
- Employment and disability insurance, liability, risk, accident insurance, etc.

4. Extraordinary burdens?

- Maintenance payments to parents, children, divorced spouse, the other parent
for unmarried parents: proof of payment and proof of need
- Legal fees in the event of a divorce
- Caring for helpless people (e.g.: parents, children, proof of care level or Disabled person's pass), personal contribution to care needs, forwarded care allowance
- Copy of severely handicapped ID card or proof d. Care level (III – maintenance flat rate)

Income

5. Income from employment

- certificate of wage tax reduction (original if possible)
- Wage replacement certificate (unemployment benefit, sick pay, maternity benefit, etc.)
- Certificate of capital-forming benefits
- Information on (subject to income tax) reimbursed travel expenses (commuter allowance)
- Information on other reimbursements

□ advertising expenses such as

- Work equipment (uniforms, cleaning costs, tools, specialist literature, computers,
 - office supplies
 - Training costs (participation fee, travel expenses, accommodation, etc.)
 - Kilometers driven on business or tickets for public transport
 - Union contribution/professional association
 - Business trips / change of assignment / driving (if possible certified by AG)
 - Double housekeeping
 - Accident costs on the way to work (police report, repairs, reimbursement receipt from the insurance company)
 - Professional legal protection insurance and 50% of the costs of your own accident insurance
 - application costs
 - Relocation costs for job-related relocation
- Expenses for the home office: We will check with you
Deduction options according to the new legal situation! - preferably a certificate from employer that no other job is available.
Required documents:
- in the case of rent – rental contract (possible also in the property) / sketch of the apartment
 - (apartment size/ size of the study)
 - Image of the study with the corresponding furnishings
 - Short description of the professional activity
 - Renovation costs for the study
 - Receipts for furnishings
 - Electricity costs, heating costs, building and household insurance, property tax
 - Chimney sweep, street cleaning, additional costs (e.g. sewer, waste, water, etc.)
 - Debt interest, loan fees for home ownership (according to bank statement)

6. Income from capital assets

- Tax certificate for capital gains/annual certificates according to § 45 paragraphs 2 and 3 EStG from all banks/paying offices (for a more favorable check)
- Tax certificates and documents relating to other capital gains, including personal loans, dividends and securities sales
- Records of capital gains without tax withholding
- Documents for the sale of securities with a participation of less than 1%/payment of life insurance

7. Rental and lease income

To determine the depreciation basis:

- Purchase contract, handover contract for new acquisitions, extract from the land register
- Original invoices for construction and modernization measures carried out
- Building materials and statements of travel expenses to hardware stores
- Broker invoices, real estate transfer tax, notary and court costs

Other advertising costs:

- Evidence of interest paid and other fundraising costs
- (Disagio, travel expenses to the banks, closing fee)
- List of trips to brokers

With regular income:

- Compilation of the rents and allocations received
(In the case of initial rental: Rental contracts - account statements of the rental account – exact living space size)
- Interest credits that are part of the rental income (e.g. home savings contracts for rental properties)
- Ancillary cost statement for the previous year with reimbursement and surcharge amounts
- Income-related expense receipts including interest certificates for debt interest
- Repairs, structural measures (invoices)
- Test documents rental amount in the case of discounted leasing
(from 2012 at least 66% of the market rent, otherwise cost reduction)
- Property tax notice, building insurance

8. Retirement Income

- Copy of pension notification(s) or notification of pension adjustment
- Certificate/information on other pensions (e.g. insurance pensions)
- Certificate of income from pension plans

9. Private Sales Transactions

- Sale of a property within 10 years of acquisition
- Changes in (previously) operational real estate (withdrawals/contributions)
- Sale of stakes in corporations of at least 1%
- Other private sale transactions within one year

If there are other facts to be considered, please contact us!

We look forward to the consultation!

Documents:

- Passport or eAT
- Residence permit
- Certificate of marriage
- For the children certificate of birth
- WorkPermit
- Deputation letter
- House rent details
- Rental transaction statements
- Rental agreement
- Foreign payslips
- Foreign Salary certificate (and Form16)
- Germany Electronic Tax wage card
- Flight travel statements(Germany to India)
- Germany Bank details
- Health Insurance Contributions
- Tram Pass