

Individual taxes – Checklist for tax return declaration

The following checklist assists you in collecting the necessary documents for your individual tax return. Of course, not all items are relevant in any case or additional information may be necessary due to the personal situation.

General

- Tax return form
- Paid tax invoices as well as account statements obtained directly from the tax authorities
- Copy of previous tax return (if new client)
- Name, birthday, school of Children

Income

- All salary statements (incl. Board of director fees)
- Receipts for income and expenses from self-employed business activities
- Statements for annuities and pensions
- Payments from insurances
- Received alimony and child support
- Income from real estates
- Rental value from self-occupied house/flat
- Capital payments from insurances and pensions
- Gains from games of luck and gambling house
- Federal contributions for trainings related to a federal exam
- Other income and profits

Expenses

- Travel costs
- Business expenses
- Expenses for weekly commuter (lodging)
- Personal advanced training costs
- Interest payments on loans and mortgages
- Prepayment penalty related to mortgages
- Maintenance expenses for real estates
- Demolition costs in view of a new construction (schedule, invoices, pictures, project, etc.)
- Contribution to pillar 2 and pillar 3a
- Social insurance payments (if not reflected on the salary statement)
- Insurance premium

- Healthcare costs (if above 5% of your net income)
- Disability-related costs
- Charitable donations
- Child care costs
- Paid alimony and child support
- Other expenses

Securities and credits

- Bank and credit balances as per 31.12.
- Interest income of all bank and credit accounts
- Closing and opening bank statements
- Tax statements of safekeeping accounts
- Tax statements of time deposits
- Granted loans
- Interest income on granted loans
- Current account balance in the company
- Interest income on current account balance in the company
- Investments/shares in companies
- Dividend income
- Income from community of heirs

Other assets/liabilities as per 31.12.

- Real estates value (purchase agreements, revised estimation of tax value etc.)
- Cars (purchases and sales)
- Life insurances (tax certificates)
- Debts and mortgages
- Participation value in community of heirs
- Participation value in renovation funds (real estates)
- Relation with a Foundation or Trust (e.g. as a Settlor, Beneficiary or similar)
- A trustee relation
- Other assets / rights (e.g. usufruct, IP)
- Received/granted gifts and inheritances (contract)