

checklist

income tax return

General information

- Tax number, Tax identification number**
- Income tax decision previous year (Steuerbescheid)
Advance payment assessment
- Bank account details**
- Information on foreign accounts (yes/no)
- Change in family status**
(birth certificate, marriage certificate, divorce decree, separation date, death certificate)
Information on foreign accounts

Children

- Tax identification number of children
- Name of authority paying the child benefit
- Minor children**
 - Birth certificate for new-borns
 - Childcare costs (contract, invoice, proof of payment)
 - Proof of school fees
- Children of full age**
 - Child allowance notification
 - Education, school or study certification
 - For external accommodation: Address
 - Evidence of military or civilian service, traineeships, voluntary social year, etc.

Special expenses

- Private retirement plans**
 - **Riester pension** (certificate according to § 92 EStG)
 - Certificates for **Rürup pensions** / Basic pension insurance contributions
- Other insurance premiums**
 - Confirmation of private **health and nursing insurance contributions**
 - Other insurance policies (liability (incl. cars), accident, life or annuity insurance)
- Donation receipts** (charitable, church, cultural or party donations)
- Tuition fees** (first degree), Trainings...
- Bavaria: Church tax decision of the previous year**
- Alimony payments to divorced spouses**

Extraordinary expenses

- Household related services** in own household (e.g. costs for caretaker, winter services, garden maintenance)
- Craftsmen's invoices** for work in own household
- Upkeep payments** to dependent relatives
- Medical expenses** (medical expenses, medication, dentures, glasses, travel expenses to doctors, etc.)
- Divorce costs**
- Funeral expenses**
- Copy of **proof of degree of incapacity for work, nursing level, disabled person's identity card**

Income from non-self-employed work

- Payroll tax certificate**
- Proof of **wage-replacement benefits** (unemployment benefit, maternity benefit, insolvency benefit, sickness benefit, parental benefit)
- Capital formation payments** (Annex VL)
- Driving from home to work** (distance)
- Contributions to professional associations** (trade union / chamber)
- Expenditure on **work equipment** (e.g. computers, tools, typical work clothing, trade journals, specialist books, etc.)
- Expenses for a **home office**
- Application costs
- Professional telephone and Internet costs
- Professional/legal protection insurance
- Travel expenses (additional catering expenses)
- Training and upskilling costs
- Relocation expenses
- Additional expenses for **double household** management (travel, accommodation, meals)

Capital assets

- Income statements and annual tax certificates
- Losses from speculative transactions
- Termination of life insurance policies
- Foreign investment income
- Participation income

Pension income

- Notifications of pension**
- Information about **maternal pension**
- Company pension**
- Confirmation of private insurance contracts

Renting and leasing

- Rental income (in case of change of tenant: rental agreement)
- Ancillary rental charge settlement
- Property management settlement
- Interest on debt
- Maintenance expenses (craftsmen, etc.)
- Property tax
- Street cleaning
- Garbage collection
- Water supply and sewerage
- House lighting (electricity)
- Heating and hot water
- Chimney sweeping
- House insurances
- Caretaker, administration costs
- Participations

Renting and leasing -

New property / new construction

- Purchase agreement
- Construction costs (building invoices)
- Notarial fees
- Real estate transfer tax (Grunderwerbsteuer)
- Realtor
- Loan agreement in case of debt financing
- Residential size (m²)
- Year of construction

Other income

- Revenue from recurring payments (e.g. upkeep payments)
- Private sales transactions

Photovoltaic installation

- Settlement with the energy supply company
- Acquisition invoice (first year)
- Interest on debt
- Account maintenance fees
- Repairs
- Insurance, photovoltaic installation
- Own consumption values

Please note, that we have to know about all income – worldwide!

This does not necessarily mean, that you have to pay taxes in Germany, but this has to be checked.



Sindelfinger Str. 19a
71032 Böblingen
Telefon 07031 42720-88
Telefax 07031 42720-89
kanzlei@akuratax.de

www.akuratax.de