

## Income tax return 2023

### Checklist of required datas and documents

#### 1. Personal details

Bank details, adress, family status, religion...

**New clients:** last income tax return, last income tax assessment

#### 2. Income from employment

Income:

- Income tax certificate
- Certificate / Information on wage replacement benefits (e.g., parental allowance, sickness benefit, short-time work allowance, maternity benefit)

Deductible expenses (e.g.):

- Commuting expenses (simple kilometers, workdays, address of workplace)
- For company car usage: Specify days commuting between home and workplace to check if adjustment of the 1% rule is possible.
- Travel expenses, training costs, job application costs, relocation expenses  
Union dues, professional associations, professional insurances (e.g., liability, legal protection)
- Work equipment (e.g., computer, tools, work clothing, professional literature)
- Cost of double household management
- Home office (e.g., rent / loan interest, ancillary rental costs)
- Home office – if conditions for a home office are not met (workdays in the home office, costs for home office equipment such as computer, desk, office chair, office supplies)

#### 3. Income from rental and leasing

- Rental income, reimbursement / additional payments for utilities
- Specification of local rent (can also be provided by us upon request)
- Deductible expenses (e.g., loan interest, property taxes, chimney sweep, water/gas/electricity, management costs, maintenance costs, insurance)
- If applicable: Proof of shorter duration of use through expert opinion

#### 4. Income from capital investments

Bank tax certificate, personal loans..

#### 5. Pension Income

Pension statement, private pensions, insurance

#### 6. Income from trade or business / independent activity

Unless already booked monthly / quarterly by us:

- Revenue (outgoing invoices)
- COVID-19 aid
- Expenses (all expenses related to the activity)

## 7. Other income

- Foreign source income
- Gain / loss from speculative transactions
- Maintenance

## 8. Children

- Tax identification number of all children
- Reasons for consideration of adult children with corresponding evidence (e.g., vocational training, studies, voluntary social year)
- Childcare costs for children up to 14 years (e.g., daycare, school care, childminder)  
Birth / adoption of the child in 2023: Name, date of birth.

## 9. Special expenses / extraordinary expenses

- Medical expenses, maintenance payments, disability ID, divorce costs
- Donation receipts
- Provision expenses (e.g., health insurance, liability, accident, occupational disability, life insurance)
- Retirement provision expenses (e.g., basic pension insurance, Rürup / Riester pension)

## 10. Household-related services / craftsman services

- Home help, gardeners, carer
- Craftsman services
- If applicable, information contained in utility billings

## 11. Energetic restoration for owner occupied housing

- Thermal insulation of walls, roof, top ceiling
- Replacement of windows, outer doors
- Replacement of heating systems / optimisation of heating systems > 2 years
- Replacement / installation of ventilation systems
- Installation of digital systems for energetic operation- and consumption optimisation

**This checklist is not exhaustive and is intended only as a first orientation for you. We are happy to assist you with individual advice via email, phone, or in a personal conversation.**

Please note the following deadlines for submitting your 2023 income tax return:

Cases not advised by us: 02.09.2024  
Cases advised by us: 02.06.2025