PRO TREUHAND

PRO TREUHAND Service GmbH, Bündte 2, 5076 Bözen, steuern@pro-treuhand.ch

Checklist of Required Documents for Tax Declaration

General Documents

- ☐ First page of tax declaration (only for new clients or change of residence)
- ☐ Copy of the last tax declaration (only for new clients, otherwise we have it)
- ☐ Any changes to personal details (address, marital status, birth of a child...)

Income and Deductions

Earned Income (all incoming earnings)

- ☐ All income statements for the tax year, including part-time and side job earnings
- ☐ Certificates for side earnings such as government work, firefighting, any daily allowances, board and committee fees, director fees, natural salaries.
- ☐ Unpaid work breaks with reasons provided (reasons for not working)
- ☐ Self-employed individuals: breakdowns of assets, debts, income, and expenses (simple cash book).

Replacement Income

- ☐ Pension certificates from AHV, IV, and pension fund, orphan pension certificates
- ☐ Daily allowance certificates (unemployment insurance, health and accident insurance)
- ☐ Alimony received/paid (payment receipts/evidence, from whom, name/address)

Other Income

- ☐ Lump sum payments (pension fund, insurance): payout receipt, details of payout reason (home ownership, severance pay, etc.)
- ☐ Lottery/gambling winnings
- ☐ Participation in partnerships and simple associations
- ☐ Board and committee fees, director fees, natural salaries

Rental income

- ☐ Professional Expenses
- ☐ Workplace address
- ☐ Commuting costs to the workplace (train, bus, car?) If by car, from where to where and km, 5-day week? Reason for car usage:
  - o Time saving 1 hour per day o No public transport o Health reasons o Mandatory by employer ☐ Compilation of professional expenses (receipts and details of home office, etc.) Only if higher than the CHF 2000 flat rate.
- ☐ Details and invoices for further education

Various Deductions

- ☐ Certificates of contributions to tied pension provision (pillar 3a)
- ☐ Certificates of purchases into pillar 2 (pension fund)
- ☐ Receipts for paid membership fees to professional associations, collective labor agreements, etc.
- ☐ Receipts for payments to needy individuals including name, address, date of birth, and reason
- ☐ Receipts for health insurance premiums Receipts for self-borne medical expenses (only if exceeding 5% of net income) Health insurance deductibles, dental bills, glasses, etc.
- ☐ For CHF 50,000 net, this is CHF 2500 and for CHF 100,000, CHF 5000.
- ☐ Receipts for donations and gifts
- ☐ Receipts for payment of childcare costs

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Assets and Debts

Securities Inventory

- ☐ Certificates of all bank and postal accounts as of December 31, including details of credited interest worldwide, see "Automatic Exchange of Information AIA"
- ☐ Interest statements from accounts settled in the meantime
- ☐ Cryptocurrency (with explanation, what, value, etc.)
- ☐ Securities accounts: tax list (or account statement as of December 31 with all documents of purchases and sales as well as dividends and interest received)
- ☐ Certificate of fixed deposit balances and interest received
- ☐ Information regarding employee options and employee shares (if not visible on income statement)
- ☐ Disclosure of private loans with interest income (with details of the persons)
- ☐ Information on balances against own company with interest credit etc.
- ☐ Other balances

Real Estate

- ☐ Owner-occupied single-family house or condominium: official value and imputed rental value
- ☐ Invoices/receipts for paid maintenance, operating and administrative costs, insurance
- ☐ Statement of rental income (rental index), payment of interest to bank for mortgages.
- ☐ Condominium settlement
- ☐ Administration settlements for multi-family houses

Other Assets

- ☐ Other assets (cash, precious metals, gemstones, collections, etc.)
- ☐ Details of private vehicle ownership (car, motorcycle, make, year of purchase, price)
- ☐ Undivided inheritances (settlements, tax inventory)

Debts

- ☐ Debt evidence as of December 31 and interest payment receipts for the past year (mortgages, loans, credits, credit cards, microloans, owed taxes, etc.)
- ☐ Amortization receipts

Insurances

- ☐ Surrender value certificates of life and pension insurances
- ☐ Details of life insurances (year of inception/expiry, sum insured, annual premium)

Additional Information

- ☐ Details of received/made gifts and received inheritances (name, address, degree of relationship, amount, date)

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Personal Details

- ☐ Even if we have previously done the tax declaration, most details are on record, but there might be changes to consider.
- ☐ Name
- ☐ Address on December 31 = tax liability
- ☐ Current address (where invoices and documents are to be sent)
- ☐ Date of birth
- ☐ Occupation
- ☐ Place of work
- ☐ Religion
- ☐ Telephone for inquiries
- ☐ Email address for copies

Note

Assets are taxed quite favorably, it is not worth concealing them.