

Checklist for your income tax return



In the first year

- Tax assessment from the previous year
- Tax declaration from the previous year, if available
- Tax identification number of person required to pay taxes/spouse/children

Special expenses

- Donation receipt
- Base pension/Rürup statement
- Contributions to pension fund
- Health insurance
 - Proof of base rate (for voluntarily / privately insured persons)
 - Reimbursement of contributions (e.g. bonus programme)
- Contributions to Riester pension scheme
- Other insurance contributions (e.g. life, liability, vehicle, accident insurance)
- ! Other insurance contributions only deductible to a limited extent

Extraordinary expenses

- Illness-related costs (e.g. medications, dentist, etc.)
- Proof of disability
 - Handicapped ID
 - Pension fund statement
 - Pension assessment concerning accident benefit
- Proof of care degree
- Do you care for relatives in need of care?
- Child support/parent support/alimony payments
- Health insurance payments for sustentative persons

Household-related services and repairs/renovations

- Costs for janitorial work, snow removal, garden maintenance, cleaning services, au-pair
- Annual statement of homeowners' association
- Maintenance, painting, flooring work
- Repairs
- ! Separate disclosure of labour expenses necessary
- ! Bank account statement (no cash payment)

Children

- Child benefits received
- Relation to further persons (complete address of other parent)
- Childcare costs, e.g. kindergarten, childminder, au-pair.
- School fees
- Health insurance contributions
- Over 18 years of age:
 - Training or apprenticeship contract
 - Certificate of enrolment
 - Bafög (student grant) notice
 - Certificate of wage tax deduction
 - Address in case of nonresidence

Income from salaried employment

- Certificate of wage tax deduction
- Certificate of unemployment benefit, parental benefits, maternity benefits, etc.
- Certificate of capital-forming investments (e.g. savings contract with a building society): Annex VL

Please note that this list is in no way conclusive! If in doubt, please talk to me!

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Income-related expenses in connection with salaried employment

- Contributions to unions, professional associations, Xing, LinkedIn, etc.
- Accident insurance
- Professional legal expense insurance
- Professional legal expenses
- Application expenses (advertisements, travel expenses, copies, postage, photos, folders, etc.)
- Non-reimbursed travel expenses
 - Additional meal allowance (declaration of days away)
 - Accommodation costs
- Travelling between home and workplace
 - Distance in km
 - Number of trips made
 - Local public transport costs
- Accident costs – passenger vehicle
- Means of labour (e.g. computer, professional literature, work clothing, etc.)
- Maintenance of two households
 - Rent & ancillary expenses
 - Necessary household effects
 - Second residence tax
- Tax accounting costs
- Further education costs
- Course fees
- Trips
- Workroom (only possible under very strict conditions!)
 - Proportional size of workroom in m²
 - Ancillary costs
- Work-related moving costs

Income from capital investments

- Tax statement in case of retained capital

gains tax

- Declaration of profits
- Proof of foreign investment income

Income from rentals

- Rent
- Property tax assessment
- Insurance
- Settlement of utilities and overhead costs with tenants
- Settlement of ancillary costs with homeowner's association
- Expenses for building maintenance
- Loan statements
- In case of new rental properties
 - Deed of purchase
 - Abstract of title
 - Costs for real estate agent and notary public & court costs
 - Real estate transfer tax
 - Lease contract
 - Asset write-down

Income from pension drawn

- E.g. old-age pension, disability benefit, widow's allowance, private insurance
- Pension assessment the first time the pension is drawn
- Annual pension statement

Interests

- Statement of the amount of income, e.g. from
 - Commercial operations
 - Property funds
 - Joint ownership of real estate with rental income

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