

Tax Declaration Documents required

Heidi Löwe
Dipl.- Ing.- Ökonom
Steuerberaterin



Fachberater
Unternehmens-
nachfolge (DSIV e.V.)

Hoyerswerdaer Str. 27, 01936 Königsbrück

Telefon +49 35795 290 200
Fax +49 35795 290 207
Mobil +49 151 183 132 82
E-Mail post@steuerbüro-löwe.de - Web www.steuerbüro-löwe.de

Documents for the Generation of your tax declaration

Dear Mrs. / Mr.,

This checklist will help you to simplify the preparation of your tax vouchers for the generation of your tax declaration/return by our company. It is an important part for the optimal preparation of the counseling interview. Due to the dynamic and complexity of the German tax law, we are not able to offer a "final" checklist. But we are sure that with the following parts you will get an effective auxiliary device. If you are in need of further help do not hesitate to contact your personal consultant.

General Facts / Allgemeine Angaben

Personal Data	yes	no	done	not required	like the year before
Are there any modifications of your personal data? (denomination/confession, address, job/profession, marital status, bank arrangements, mode of employment of the children, etc.)	[]	[]	---	---	---
If yes, please ask for the master data sheet .	---	---	[]	[]	---
Did you stay all the year round in Germany ?	[]	[]	---	---	---
Please, add the tax declaration of the the last year , if it isn't already in our office.					
If available, add the advanced payment form	---	---	[]	[]	---
If available, add the loss deduction form	---	---	[]	[]	---
Add a copy of your last tax declaration	---	---	[]	[]	---
Are there any protests from the last years, which are unknown to our company?	---	---	[]	[]	---
If you need further support, please use our consulting support. Be so kind to give us some catchwords.	[]	[]	---	---	---

Your childrens' personal datas	yes	no	done	not required	like the year before
Do we already have all personal datas (name, date of birth etc.) of your children?	[]	[]	---	---	---
Do we have the tax indentification numbers of your children?	[]	[]	---	---	---
If you have a baby in 2016, congratulation! Please, show the certificate of birth .	---	---	[]	[]	---
Inform us about the ammount of the child care allowance for each child seperately.	---	---	[]	[]	---
If you paid any attendance fees , please add the evidences. Please, also take note of the fact that payments for catering are not tax-decutable.	[]	[]	[]	[]	---
Did you pay any contributions for health insurance? (If yes, please add the evidences.)	[]	[]	---	---	---
Did you pay school fee for a Private School?	[]	[]	---	---	---
For children of legal age, please add the attestation for training, school or studies.	---	---	[]	[]	---
If the parents live seperatly, tell us please, where the child/children live. We also need the name and adress of the other parent.	---	---	[]	[]	---
If there are any more questions concerning your children, please mark yes . Your advisor will contact you.	[]	[]	---	---	---

Extraordinary Expenses	yes	no	done	not required	like the year before
If you have any evidences for insurances , please add:					
provident expense belonging to your profession/job	---	---	[]	[]	[]
voluntary dues to the official pension insurance	---	---	[]	[]	[]
Voluntary dues to additional teeth care insurance	---	---	[]	[]	[]
occupational disability invalidity insurance	---	---	[]	[]	[]
Health insurance (statutory /private)	---	---	[]	[]	[]
advice: You need a statement about the basic and voluntary benefits of your health insurance company. They will help you with the evidence by demand. advice: You can make a claim for health insurance payments in a foreign country. advice: There is an High Court decision (BFH, Urteil v. 1.6.2016, X R 17/15) which is related to bonus payments in the field of health care. Please, inform yourself about the content in your language.	---	---	[]	[]	[]
Did you disagree to the electronic transmission of your health care payments?	[]	[]	---	---	---
Third-party—insurances (vehicle, animals, etc.)	---	---	[]	[]	[]
Whole-life- insurance	---	---	[]	[]	[]
Is the whole-life-insurance lended or given in pawn?	[]	[]	---	---	---
Have you got a pension fond ?	---	---	[]	[]	[]
Personal accident insurance	---	---	[]	[]	[]
Public unemployment insurance	---	---	[]	[]	[]
Special German insurance systems: „RIESTER or RÜRUP“ : Are there any evidences?	---	---	[]	[]	[]
If you or/and your wife are civil servants, you have got special conditions. Please, check your possible demands.	---	---	[]	[]	---
If you pay any pension or ther payments regulary, please add the contracts/evidences.	---	---	[]	[]	[]
Which alimony do you pay to your divorced partner? 8If yes, plase add an already exiting „Enclosure U“ .	[]	[]	---	---	[]
Are there any grants for the vocational training for your own or your husband/wife? (Your advisor surely will help you again.) notice: It belongs normally to the first training you get.	[]	[]	---	---	---
Please add the originals of your donation receipts	---	---	[]	[]	---

Evidences about cashless services	yes	no	done	not required	like the year before
Is anybody in employment for cleaning the house, gardencare, child care, preparing meals, care for people in need,etc? Please contact your advisor.	[]	[]	---	---	[]
Evidences about cashless benefits for craftsmen, renovation etc., household-care	---	---	[]	[]	---
Evidences for the spendings for cleary the snow on the pavement	[]	[]	---	---	---
Have you got a pet? Were there any spendings in 2016?	[]	[]	---	---	---

Extraordinary Charges	yes	no	done	not required	like the year before
Copy of the disabled person's pass	---	---	[]	[]	[]
pieces of evidence for sickness costs (e.g. glasses, medicine, artifical teeth,health cure etc.)	---	---	[]	[]	---
Support and alimentation of family members domestically and/or abroad					
Evidence of poverty; Attention: The person you support should not have great fortune. A suitable home will not be taken into account.	---	---	[]	[]	[]
Evidences/recipes	---	---	[]	[]	---
Do you nurse a helpless person? Attention: The job is also acounted if you do it in an other EU - or EWR – countries. Your advisor will tell you more details if neccessary.					
Are there any costs/fees for a civil trial ? (e.g. divorce: You should demand your expenses. If the tax authority refuses, write a protest.	[]	[]	---	---	---
Evidences for futher extraordinary charges (e.g. funeral expansives) It is only possible if you did not inherit. If you are in doubt, please contact your advisor.	---	---	[]	[]	---
Advice: If you want to have funeral costs as exceptional expenses, you have to make clear if you come into one's heritage.	[]	[]	---	---	---
If you are doubtful about possible other matters fort that section, please cross "YES". Your consultant will help you.	[]	[]	---	---	---

INCOME	yes	no	done	not required	like the year before
Income through a business					
Do you have income out of a business? (agriculture and forestry, selfemployment, business) advice: The usage of photovoltaic equipment is to be announced.	[]	[]	---	---	---
Are you a member of a joint stock company, media fonds, open corporation etc.?	[]	[]	---	---	---
Did you sell parts of a joint stock company, from which you own minimum 1%?	[]	[]	---	---	---
Do you have income from an avocational job?	[]	[]	---	---	[]
If you answer with „YES“ to one of these questions, your advisor will discuss the details with you.	[]	[]	---	---	---

Income as an employee	yes	no	done	not required	like the year before
Have you got all wage and tax statements with the eTIN- numbers?	[]	[]	---	[]	---
If you got a Graduity for a couple of years please add the contracts and the receipt for the payment.	---	---	[]	[]	---
Did you receive benefits like German unemployment benefit (ALG 1 or 2), „HARTZ 4“, sick benefits etc.?	[]	[]	---	---	---
work-related tax deductions include finally everything what you have spent for purchasing, protection and preservation of your income. Advice: There are some special decisions due to your home office. There is a court decision (BFH Beschlussv.27.7.2015,GrS 1/14) according to the home office.	[]	[]	---	---	---
Statements to journeys between your home and your work place (distance in km, number of journeys, address of your work place, spendings for potential accidents)	---	---	[]	[]	[]
advice: There are again several official statements and court decisions (aFG Düsseldorf, Urteil v. 4.12.2014, 12 K 1073/14 E; Rev. eingelegt, Az beim BFH VI R 2/15) acc	[]	[]	---	---	---
Statements to travel expenses	---	---	[]	[]	[]
Did you have extraordinary expendings for meals?	---	---	[]	[]	---
Do you have a second home ?	[]	[]	---	---	[]
If „Yes“, your advisor will help you again.					
Evidences for					
Contributions to professional associations,	---	---	[]	[]	[]
Expenses for further education	---	---	[]	[]	---
Professional literature and magazines	---	---	[]	[]	---
Material for your business (office material, computer, tools)	---	---	[]	[]	---
Special clothes for your business/job	---	---	[]	[]	---
Expenses for fiscal advice (only for employees)	---	---	[]	[]	---
Expenses for moving	---	---	[]	[]	---
Do you think there are further work-related tax deductions? If you are not sure, cross YES. Your advisor will help you.	[]	---	[]	[]	---
Have you got a certificate (Anlage VL) for capital-forming benefits?	[]	[]	---	---	---

Capital Income	yes	no	done	not required	like the year before
The authority has been using the system of the flat rate withholding tax for capital income since 2009. Advice: your credit institute checks with the help of your ID-number once a year, if you are a member of the roman-catholic or protestant church. In German there exists a „church tax“ which is collected by the financial authority.	[]	[]	---	---	---
If you want more information about capital income and the flat rate withholding tax please mark YES.	[]	[]	---	---	---
Does exist a Loss carry forward – certificate? If yes, please add it.	[]	[]	[]	---	---
Did you give private loans to anybody?	[]	[]	---	---	[]
Advice: There are several ways to save money in connection with profits from limited companies. Please contact your advisor for details.	[]	---	---	[]	---
Does exist a Dorment participation?	[]	[]	---	---	[]
Did you earn interest from a whole-life-insurance?	[]	[]	---	---	---
Are there any other capital income, which were not handled with flat rate withholding tax?	[]	[]	---	---	---
Are there any more questions according to that section?	[]	[]	---	---	---

Income from rent and lease	yes	no	done	not required	like the year before
Please describe shortly what kind of property are rent. (apartment, house, industry object, holiday accomodation, etc.)					[]
Please, list all your income from rent and utilities .	---	---	[]	[]	[]
Do you think that your rent incl. utilities is not less than 66% of the local average rent? Advice: The Federal Finance Court has straighten out what the local average rent means: The flat / apartment should be similar in type, location and equipment. Then take the net rent and add the apportionable costs.	[]	[]	---	---	---
The amount of the refunded / paid utilities of the year before	---	---	[]	[]	---
Do you rent your property completely or do you use some parts yourself?	[]	[]	---	---	[]
Did you buy the real estate in this year?	[]	[]	---	---	---
If yes, please order the form for financing real estates.	---	---	[]	[]	---
Did you buy your property in the last 3 years? advice: There are some special regulations in relation to the spendings for renovation and preservation of your property. Please, discuss it with your advisor.					
Income related expenses					
Give a list about the journeys to your property	---	---	[]	[]	---
Evidences for					
Interest on debts and credit fees advice: You have sold the property again? The money you gained was not enough to pay back your debts? So you can claim further credits on debts.	---	---	[]	[]	[]
Pensions and permanent expenses	---	---	[]	[]	[]
Expenses for repairs advice: There is the chance to split those costs to several years. Please ask your advisor for details.	---	---	[]	[]	---
Real estate tax, street cleaning, rubbish collection service	---	---	[]	[]	[]
Expeses for water nand electricity	---	---	[]	[]	---
Heating costs	---	---	[]	[]	---
Chimney sweeper	---	---	[]	[]	[]
Real estates insurances	---	---	[]	[]	[]
Custodian	---	---	[]	[]	[]
Expenses for tax advice	---	---	[]	[]	[]
If you are doubtful about further income related expenses,mark YES. Your advisor will help you.	---	---	[]	[]	[]
Do you hold other shares, e.g. closed property funds ?	[]	[]	---	---	---

Any further income	yes	no	done	not required	like the year before
Certificates about your pension	---	---	[]	[]	[]
Contracts of pensions out of selling real estates	---	---	[]	[]	---
Alimentation received	---	---	[]	[]	[]
Do you have occasional income from hiring out things?	[]	[]	---	---	---
Have you got profit or loss from foreign exchange transactions? Please, add a list.	---	---	[]	[]	---
Did you sell a real estate ?	[]	[]	---	---	---
Do you trade with foreign currency?	[]	[]	---	---	---

Personal interview	yes	no	done	not required	like the year before
Would you like a personal interview about certain sections of this paper? Please make list!	[]	[]	---	---	---
Questions, statements and comments.....					