



Documents for the income tax consultation

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General information:

- ☐ New intake: Identification number, last tax assessment (if available: copy of last tax return) (all family members)
- ☐ When changes in family status occur: Certificate of marriage, birth and death
- ☐ When leaving the Church: Copy of certificate of resignation

Income:

- ☐ Electronic wage and tax statement
- ☐ Certification "Baulohnkasse / SOKA Bau"
- ☐ Copies of contracts concerning severance agreement / partial retirement agreement
- ☐ Certification of unemployment benefit, insolvency wage, sick benefit, maternity benefit, parents money
- ☐ Certification of capital-forming benefits
- ☐ When receiving a pension (e.g. pension annuity / widow's annuity / injury allowance, pension from a private insurance or from the confraternity)
 - Annuity notice of granting for first-time pension
- ☐ Annuity payment certification or yearly pension award
- ☐ Aliment from the separated or divorced marital partner
- ☐ Gains from part-time jobs
- ☐ Documents concerning foreign income / employee's wages and proof of tax payment for this purpose

Income from capital assets:

- ☐ Certificates for tax purposes of all banks
- ☐ Information about the distribution of the standard deduction (exemption order for capital gains)
- ☐ Information about foreign capital gains

Rental income / Lease income:

- ☐ Gains
 - (tenancy agreements, lease agreements, utilities statements)
- ☐ Spending/Outgoings:
 - Interest
 - Construction invoices
 - Utilities
 - Reparation invoices

Do you have further gains?

- ☐ If you do then please bring the appropriate documents!

Children:

- ☐ Birth certificate
- ☐ Identification number
- ☐ To 14 years of age: Care costs (nanny, Kindergarten, hoard, babysitter)
- ☐ From 18 years of age: Evidence of enrollment, apprenticeship contract, electronic wage and tax statement, notifications of Federal Law on Support in Education, certificates of military duty, service pay, etc.
- ☐ School fee
- ☐ Certificate of disability

Income-related expenses:

- ☐ Labor union or professional associations contributions
- ☐ Legal cost / accident and duty liability insurance contributions
- ☐ Journeys domicile → job (distance + number of workdays) for more than 20.000 km p. a. please save the car workshop invoices as proof / note the mileages)
- ☐ Business trips, external activities (we hold corresponding forms ready for you)
- ☐ Accident costs on your way to work or on a business trip
- ☐ Application expenses (photos, application files, postage, travel costs etc.)
- ☐ Work equipment (PC, professional literature, work clothing, tools etc.)
- ☐ Double housekeeping (rent, utilities, organization of the second home)
- ☐ Further education and apprenticeship costs (costs of participation, travel costs, teaching material, accommodation expenses, costs of second job training etc.)
- ☐ Costs study room (if exclusively used jobwise or if no other workplace is available, certificate from the employer)

Extraordinary personnel expenses:

- ☐ Certificate „Riesterrente“ - § 92 EStG (VBL, ZVK or private assurer)
- ☐ „Rüruprente“ – Proof of the insurer about basic rent (Police)
- ☐ Insurance premiums (life -/accident, liability, vehicle insurance)
- ☐ Health insurance (proof of base rate, additional contributions), refund of contributions, bonus payments
- ☐ Donation receipts (to parties, Red Cross, church funds etc. / possibly statements of account)

Extraordinary burdens

- ☐ Practice fees
 - ☐ Additional payment for medicine, glasses, dentist, cure
 - ☐ Costs of divorce
 - ☐ Funeral costs (if not covered from the property)
 - ☐ Proof of a handicap (recognition or letter from the pension office)
 - ☐ Alimonys to children, parents or to the life partner
- We are able to give you certificates in different languages for foreign authorities.

Household-related employment relationships, services and craftsman services

- Concerning this please regard the hints on the backpage!

This is not a concluded list!

Please bring all documents of which you think are fiscal necessary for the consulting.

Don't worry – missing documents can be given later.

Check list household-related services – performed by a service provider

- ☐ Cleaning of the domicile and the staircase, washing, cooking, ironing
- ☐ Garden upkeep, winter road clearance
- ☐ Moving expenses (invoice of the moving company)
- ☐ Services for caring and maintenance

Check list craftsman services – performed by a company or a service provider

- ☐ Works on interior and exterior walls
- ☐ Works on the roof, frontage, garage or the like
- ☐ Repair or replacement of windows and doors
- ☐ Paint / varnish of doors, windows (inside and outside), closets, radiators and heating tubes
- ☐ Repair or replacement of floorings (e.g. carpets, parquet, slabs)
- ☐ Repair, maintenance and replacement heating systems, electrical installations, plumber and heating installations
- ☐ Modernization or replacement of the fitted kitchen
- ☐ Modernization of the bathroom
- ☐ Repair and maintenance of objects in the household of the tax payer (e.g. washing machine, dishwasher, stove, television, personal computer)
- ☐ Arrangements for landscape gardening
- ☐ Paving works on the property
- ☐ Controlling expenses (e.g. charge for chimney sweep)

Requirements for the deduction

- ✓ Only expense of time and labour including the invoiced travel costs plus turnover tax are benefited.
- ✓ All works have to be performed in the household or on the premises.
- ✓ You have to indicate the part of the labour costs separately in the invoice.
- ✓ Invoice of the company and proof of payment (bank statement) have to be enclosed. Cash payments will not be accepted.
- ✓ For minijob expenses plus additional costs of the miner's guild and the trade association.
- ✓ **<Not benefited** are expenses which are supported publicly by low-interest loans or taxless grants.

Apartment owner / tenant

- ✓ The annual statement of the additional costs or a certificate of the landlord or his administrator.

The corresponding contributions for benefited services / craftsman services which were paid in the current year are listed separately in the annual statement.

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