



Checklist for the income consultation

® Gonze & Schüttler AG – Economic and tax consultancy company
Nidderau – Leipzig – Döbeln
www.steuer-gonze.de



1. General information:

- New intake: Identity card, Tax Identification Number (of all family members), last tax assessment (if available: copy of last tax return), copy of power of attorney for representation in tax matters (if tax return cannot be done personally), current bank account: IBAN, phone number, email address;
- When changes in family status occur: Certificate of marriage and death
- When leaving the Church: Copy of certificate of resignation

2. Children:

- Birth certificate (if birth is in tax year); Tax Identification number, Certificate of disability
- Up to 14 years of age: Proof of Care costs (nanny, Kindergarten, hoard, babysitter), school fees
- From 18 years of age: Proof of nonresidence. For a second apprenticeship: rental contract

3. Income:

- Electronic wage and tax statement; Certification "Baulohnkasse / SOKA Bau"
- Contracts concerning severance agreement / partial retirement agreement
- Certification of unemployment benefit, insolvency wage, sick benefit, maternity benefit, parent's money, temporary allowance, injury benefit
- Capital-forming benefits ("Anlage VL"); When receiving pensions, performance notification („VBL-Rente“, ZVK, private pension insurance); proof of foreign pension
- Annuity payment certification or yearly pension award; Alimony payments to the separated or divorced spouse partner
- Income from external mandates and activities; Documents concerning foreign income/wages

Income from capital assets:

- Certificates for tax purposes and income statements of all banks; Documents about foreign capital income

Rental income / Lease income:

- Floor area and living area distribution; Gains (cold rent + shares in the costs); (tenancy agreements, lease agreements, utilities statements previous year + the year before)
- Spending/Outgoings: custodian statements, credit expenditures, property tax, insurances, domestic electricity, interests, construction invoices, maintenance invoices

4. Income-related expenses:

- Labor union or professional associations contributions ; Legal cost / accident and duty liability insurance contributions
- Home → job (distance + number of workdays) for more than 20.000 km p. a. please save the car workshop or MOT invoices as proof to note the mileages
- Bring along the pay slips for the company car, certificates for self bearded costs in the context of company car
- Business trips, external activities (ride costs, overnight stays, catering - we hold corresponding forms ready for you)
- Utility billing for rented apartment
- Own share for accident costs on your way to work
- Job-related moving expenses (i. e. costs for real-estate agents, night stop, forwarder, rental car, rental compensation)
- Application expenses (travel costs, application letter etc.)
- Work equipment i.e. work clothing (PC, professional literature, notebook, desk etc.)
- Expenses concerning double housekeeping (rent, utilities, organization of the second home)
- Further education and apprenticeship costs (costs of participation, travel costs, teaching material, costs of second job training)
- Costs for study room (living area distribution, layout, bill of utility costs, rental agreement, costs for furnishings)

Extraordinary personnel expenses:

- Certificate to „Riester-Rente“ or „Rürup-Rente“ - (VBL, ZVK or private insurer)
- Annual certificate of private health insurance
- Proof of insurance premiums i.e. (life-, accident-, health additional-, liability-insurance)
- Donation receipts (to parties, charitable organisations i.e. "DRK", "ASB", fire department etc.+ Statements of account by missing receipts)

Extraordinary burdens:

- Own share payment for medicine, glasses, dentist, cure, physician-directed
- Proof of a handicap; care of helpless person without payment (proof of handicap card H, caring level IV)
- Alimony/benefits to children (without demand for child allowance), parents or to the life partner and evidence of the supports person; Alimony to family members living abroad are to be proved with payments and certificates from the foreign authorities in official form

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.

Checklist for household related services – performed by a service-provider

- expenses for support service/ house-help (household, food preparation, care)
- Cleaning of the domicile and the staircase, washing, cooking, ironing
- Garden upkeep, winter service, street cleaning
- Moving expenses (invoice of the moving company)
- Care and support services that retired people have or in assisted living, according to billing

Checklist for craftsmen services – performed by a company or a service-provider

- Typical and annual: chimney sweep, heating maintenance, reading and measurement services
- 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
- Renovation or replacement of the fitted kitchen
- Renovation 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 deduction

- ✓ Only expenses of time and labour including the invoiced travel costs plus turnover tax are benefited.
- ✓ All work 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 lessor 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.

About what topics you should talk with your advisor/ tax consultant about?

- purchase, new building or sale of real estate
- upcoming construction work on owner-occupied house
- exit from the professional life (severance payment agreement, initial retirement)
- tax consequences of using a company car
- planning of training and further training
- choosing the right tax class
- child benefit, parental allowance, other child-related tax reductions/breaks
- tax deduction option for retirement expenses and other insurances
- or (individual note):

Subsidiaries:

Nidderau-Windecken – Ostheimer Straße 57-61, Telefon: 06187 – 92 080

Nidderau-Heldenbergen – Arkadenhof, Am Steinweg 14, Tel. 06187 – 920 960

Leipzig – Erich-Zeigner-Allee 22, Tel. 0341 – 978 535 0

Döbeln – Kreuzstraße 1, Telefon: 03431 – 579 300



TIP: Detailed information available on the Internet: www.steuer-gonze.de