

Personal data	Yes	No
Have there been any changes to your <b>personal data</b> ? e. g. denomination, address, occupation, marital status, children etc.		
Have your <b>bank details</b> for tax refunds or tax payments changed?		
Due to the Money Laundering Act/Geldwäschegesetzes (GwG), we have extended our obligations to identify clients (§ 2 para. 1 nos. 6, 8, 13, 14 and 16 GwG). <b>Please send us a copy of your identity card/passport copy or scan (front and back), if applicable to your spouse/life partner.</b>		

General data / documents	Yes	No
– Application for housing subsidy (Wohnungsbauprämie)		
– Proof regarding parental allowance		
– Proof regarding income gained abroad and optionally proof of payment of taxes in the country of activity		

Insurances	Yes	No	like last year
If available, please attach annual certificates or alternate contribution invoices for the following <b>insurances</b> :			
<b>Contributions to pension fund institutions</b>			
– Professional pension institutions			
– statutory pension insurance scheme			
– Basic pension scheme contracts with terms from 31.12.2004 (Rürup)-Printout			
– Voluntary insurance or higher insurance in the statutory pension insurance scheme			
<b>National health and compulsory long-term care insurance (domestic/foreign)</b>			
– Annual certificate of the health insurance company for tax purposes			
– Have you made contributions for upcoming years?			
– Additional contributions			
– Have you received a cash bonus from your health insurer for health-conscious behaviour (e. g. PSA test, professional teeth cleaning, membership in a sports club or gym)?			
<b>Other expenses of a provident nature</b>			
– Unemployment insurance			
– Accident insurance			
– Employment and occupational disability insurance			
– Personal liability insurance (motor vehicle third-party liability, if private car)			
– Endowment life insurance (not unit-linked insurance policies)			
– Voluntary contributions to additional private nursing care insurance (if you were born after 31.12.1957)			

Attachment AV/ Riester-Rente	Yes	No
Certificates of insurers for the Riester pension (for Attachment AV, Printout)		

Other special expenses	Yes	No	like last year
If annuities, benefits or permanent charges are paid, please enclose appropriate contracts.			
Have you incurred expenses for your own or your spouse's <b>professional training</b> in an occupation hitherto not learned? If you have, please send us your receipts (travel expenses, textbooks, materials, examination fees etc.).			
Please enclose originals of <b>donation receipts and contributions to political parties</b> (if sum of each donation paid exceeds 300 Euros; otherwise a copy of the bank statement is sufficient).			

Extraordinary and burdensome hardship	Yes	No	like last Year
Copy of <b>the severely disabled pass (if available)</b>			
Receipts proving <b>medical expenses</b> (medical costs less the portion refunded by the health insurance for e. g. glasses, medication, dentures, treatment at health resort etc.) <b>Please note:</b> A tax deduction is only possible if a medical prescription has been issued in advance for the medication, aid or, for example, cure.			
Do you provide unpaid care for a person with at least care level 2? Your consultant will give you further details as required.			
Do you have expenses related to the disease-related accommodation of a relative in the nursing home?			
Do you receive survivors' benefits (except widow's/widower's pension)?			
Receipts proving <b>other</b> extraordinary and burdensome hardship (funeral expenses etc.)			
Other expenses:			

<b>Attachment Child</b>	<b>Yes</b>	<b>No</b>
Was a child born to you during the assessment period? If it was, we need to have the following data:		
Name:		
Date of birth:		
<b>also</b>		
– Tax identification number (Steueridentifikationsnummer)		
– School fees paid (payments and invoices)		
– Child care expenses – Pure supervision, no costs for food and materials (statement and copy of the account statement)		
– Certificate of possible disability of the child		
– Proof of health insurance contributions paid for the child		
Do you receive child support (Kindergeld)? Period of time from _____ to _____ monthly amount _____ Euros		
Which authority (Familienkasse? has paid the amount?		
<b>If your child ist older than 18, we need to have the following information:</b>		
– Your child is in a training? (Training or education)		
– Is your child in a second training? (Master degree or following an already completed vocational training) If yes, please note the following points:		
1. If your child is in gainful employment with more than 20 hours of regular weekly work, please provide us with a printout of your child's electronic income tax statement. 2. If your child is in education or has a mini-job (450 Euros), we do not need further information on income.		
– Proof of external accomodation (tenancy agreement)		
– Proof of studies/military service, lack of apprenticeship place etc.		
Please note that the expenses you pay in connection with your child's studies cannot be taken into account for tax purposes as long as there is an entitlement to child benefit/child allowance.		
<b>When separated living parents:</b>		
– The minor child was reported only with me and not with the other parents.		
– The other parent does not fulfill his maintenance obligations or minor 75 %.		
– The child was reported to me in the same household.		
– Except me more persons of legal age are reported in my apartment, which is a common household and for which there is no child benefit.		

Services provided to your household (minor repairs, horticulturist etc.) (Haushaltsnahe Dienstleistungen)	Yes	No
<b>Invoices and a copy of the account statement (only invoices paid in 2022 without cash are tax deductible, wage share must be reported separately on account).</b>		
– Services (gardener, concierge, cleaning, removal costs, housekeeping)		
– Care services (use of a nursing service)		
– Craftmen's bills provided insofar as no grants or low-interest loans (e. g. KfW) were granted.		
– Your landlord's statement of household expenses if it includes services in accordance with § 35a EStG (household-related services / craftsmen).		

Energetic construction measures	Yes	No
The tax bonus for energy-efficient construction measures only applies to owner-occupied residential buildings that are more than ten years old when the construction measure is carried out and provided that you did not receive any grants (e. g. KfW). The tax office must be provided with a certificate from the specialist company carrying out the construction work in accordance with an officially prescribed model.		
– Have you had energy-saving construction measures carried out in your owner-occupied building? <ul style="list-style-type: none"> <li>• Thermal insulation of walls, roof surfaces and storey ceilings</li> <li>• Renewal of windows, external doors and heating systems</li> <li>• Renewal/installation of a ventilation system</li> <li>• Installation of digital systems for optimising energy operation and consumption</li> <li>• Optimisation of existing heating systems that are more than two years old.</li> <li>• Expenses for energy measures also include the costs for issuing the certificate of the specialist company as well as the costs for energy consultants.</li> </ul>		
– Certificate of the recognised specialist company is available. Please enclose together with the invoice and proof of payment (bank statement; <b>only non-cash payments</b> are eligible).		

<b>Staff Maid service / Minijobber</b>	<b>Yes</b>	<b>No</b>
Have you hired a household help? (Apartment cleaning, gardening, care of persons, child care)		
<p>Please note – at minijobs payment must be made on a cashless basis, otherwise is basically no tax deduction possible.</p> <p>Please enclose certificates of Bundesknappschaft (mini job) and a copy of the bank statement.</p> <p>Please pay slips in social insurance contributions.</p>		

<b>Employee maintenance for people in need</b>		
Under certain conditions it is possible to settle tax benefits. Favored may be alimony for student children e. g., for which you receive child benefit for exceeding the age limit or payments to your parents. This requires in any event that the recipients have little own income and low assets. Support services may be withdrawn in special cases, for people who are not family members.		
	<b>Yes</b>	<b>No</b>
If you have any questions, please make a note of them. We will advise you individually.		
<b>General requirements</b>	<b>Yes</b>	<b>No</b>
Name and address of the person maintained:		
Does the person being entertained live alone?		
If not, who lives further of the consignees?		
The assets of the maintained person are below 15,500 Euro. (If the assets exceed the value, please tick NO and note that an individual consultation is required.)		
Amount and nature of the income and earnings of maintained person. Period of (month) to (month) Art and height (Euro per month)		
Have any other people contributed to the upkeep?		
Does anyone receive child support for the dependent?		
Proof / reason of the need for support, e. g. studies, unable to work, sickness		
If the <b>supported person lives abroad</b> , proof of the home authority is required on a form in an officially certified language. Please request the form <b>maintenance declarations bilingual</b> from us or print out the form in the form Center with the following link: <a href="https://www.formulare-bfinv.de/">https://www.formulare-bfinv.de/</a>		
<b>Worn costs / payments</b>	<b>Yes</b>	<b>No</b>
Height, location and period of contributions (transfers, cash payments, room and board, medical expenses, ...)		
Proof of health insurance contributions paid for the supported person.		
<b>Conditioning maintenance for the divorced / permanently separated spouse</b>	<b>Yes</b>	<b>No</b>
Are alimonies paid to the divorced or permanently separated spouse? Please submit the Attachment U signed by the separated divorced spouse.		
Proof of health insurance contributions paid for the supported spouse.		

Activity as an employed person	Yes	No
Annual report of salary and wage tax		
Reports of stock options and ACAS		
Are all <b>certificates of wage-tax deduction</b> with the eTIN numbers available?		
Have you received <b>unemployment benefits</b> (reduced hours compensation, unemployment pay, maternity grant, sick pay etc.)?		
Number of working days without holiday and illness		
Deductible business expenses are basically all the expenses incurred for the acquisition, conservation and preservation of revenue:		
1. Expenses for travelling from home to work and back (Location, number, distance)		
2. Information on travel expenses / business trips <ul style="list-style-type: none"> <li>• date</li> <li>• distance traveled with private car, ticket</li> <li>• Absence of time (more than 8 or 24 hours)</li> <li>• reimbursement of costs by the employer</li> </ul>		
3. Do you use a car from your employer? If yes, is it a hybrid or fully electric vehicle?  - <b>If yes</b> and taxation of <b>private use</b> according to the <b>1% rule</b> : please send us your monthly salary slips and – if necessary after consultation with your employer - the total costs for the vehicle. The flat-rate value of use that you pay tax on in your monthly salary statements may not exceed the amount of the total costs of the vehicle – we will check this and correct it in the tax return if necessary.  - If yes, are the journeys from home to the first place of work taxed at a flat rate (wage tax flat rate by the employer)?  - If yes and taxation of journeys from home to the first place of work according to the 0.03% method: In 2022, did you usually travel to work on fewer than 15 working days per month? Please provide us with a list of your journeys to work with dates.		
4. Do you work at different locations for your employer? (e. g. several branches? If so, what are you assigned workplace (first activity site)?		
5. Double housekeeping?		
6. Removal costs		

Activity as an employed person	Yes	No
7. Receipts and expenses for a study		
8. Do you basically have a workplace available at your employer, but were you working in your home office due to the Corona pandemic?  If the workroom also affects other income, please indicate here the extent of use for the employment activity.		
9. If you have answered the points 4, 5, 6, 7 or 8 with "yes", we will contact you for further information in this connection.		
10. You do not meet the criteria for a home office, but in 2022 you (partly) carried out your professional activities exclusively in your home? In this case, the rule introduced due to the Corona pandemic applies that 5 EUR per day in the home office can be taken into account as income-related expenses, up to a maximum of 600 EUR.  Yes, I worked exclusively from home on _____ days.		
11. Contributions to Professional Association		
12. Training expenses, specialist literature, specialist journals (Fachzeitschrift)		
13. Did you have application costs in the current assessment period or will you change your employer in the future? If so, what costs did you have: Number of applications by mail: Number of e-mail/online applications: Travel costs to job interviews, if not reimbursed: Kilometres driven: Application photos: Euro Other costs: Euro		
14. Equipment (e. g. office supplies, computer, tools etc.)		
15. Typical work clothes		
16. Professional legal costs insurance		
17. Invoices regarding industrial tribunal lawsuits		
18. Attachment Capital-forming benefits (Anlage VWL)		
19. Agreements / proof of payment of severance pay		
20. Have you left your company and received counselling services from your employer or at the employer's instigation from a third party for professional reorientation (so-called "outplacement" counselling, "newplacement" counselling)? If yes, were the counselling services treated as tax-free?		



Activity as an employed person	Yes	No
21. Have you received flat-rate taxed wages from <b>a short-term employment, a marginal employment (mini-job) and/or a temporary employment in agriculture and forestry?</b>  <b>If yes, was the employer from whom you received the flat-rate taxed salary paid the flat-rate energy allowance of EUR 300?</b>		
Other income-related expenses: If you are not sure what to fill in yet, tick "yes" and your agent will be happy to advise you.		

<b>Income form capital investments</b>		
<b>Annual tax statements and income statements of all domestic / foreign investments / financial institutions in the stock.</b> Please submit us your complete application documents. Only then we can judge if applicable, whether the flat tax rate or the individual tax rate leads to a better result and make a request.		
Please submit the following documents to the following capital income a:	<b>Yes</b>	<b>No</b>
Do you hold shares in investment funds (equity funds, mixed funds, real estate funds, foreign real estate funds, other investment funds, exchange traded funds ETF)?  If so, please send us the following documents: Tax certificate and statement of income of domestic and/or foreign banks vouchers for the purchase / sale of the investment funds		
Do you have losses from capital assets from the total or partial uncollectibility of a capital claim, from the derecognition of worthless shares or from any other default of assets?		
Have you suffered losses from forward transactions?		
Please submit, among other things, the following receipts for the following investment income: <ul style="list-style-type: none"> <li>– Personal loans</li> <li>– Silent partnership</li> <li>– Loans to company (e. g. Loan interest paid to the shareholder)</li> <li>– Distributions by joint-stock companies, bonus shares</li> </ul>		
	<b>Yes</b>	<b>No</b>
Are receipts for deductible business expenses related to capital investments attached?  (Since the introduction of the withholding tax, advertising costs are no longer deductible.) For all taxpayers, the exemption amounts to 801 Euros for individual assessment or 1,602 Euros for spouses.		
<b>Note in case of losses:</b> Losses from capital assets are initially offset against positive investment income at bank level. If no loss offsetting is possible for the current year, the bank carries the loss forward internally to the following year. If you have positive investment income at other banks with which you want to offset the losses at another bank, this is possible in the income tax return. From the assessment period 2022 onwards, losses of one spouse can be offset against positive income of the other spouse in the income tax return across the spouses. However, to do this, you must apply to your bank by December 15 of the current year at the latest ( <b>i.e. for 2023 by 15.12.2023</b> ) for a certificate stating the amount of the non-compensated loss pursuant to Section 43a (3) sentences 4 and 5 of the Income Tax Act.		

Income from rent and leasing	Yes	No
List of the <b>rental payments received</b> and ancillary costs		
In your opinion, is the rent including ancillary costs at least 66 % of the typical local rent?		
If the rent including ancillary costs is less than 66 % of the local rent, do you think it is at least 50 % of the local rent?		
Is there a rental to relatives?		
Is there a rental to war refugees from Ukraine?		
Is the rental property an apartment?		
Ancillary costs settlements of previous year <b>paid or reimbursed in the respective year</b>		
Is the property completely let or is part of it left free of charge or used by yourself? If yes, what is the privately used share (in m²) and what share is let?		
Monument protection certificate § 7 i EStG		
Have you received grants? (Height, purpose, Paying Agent)		
Have you added a property purchased new this year? (Purchase, gift, inheritance?)		
New rental housing construction: Have you created new housing through construction measures and has the planning application for this been submitted in the period from 01.09.2018 to 31.12.2021? If yes, we will contact you separately.		
<b>Income-related expenses / documents</b>		
– List of trips to the property (e. g. owner's meeting)		
– Interest on debt and bank charges		
– Annuities and permanent charges		
– Repair expenses		
– Property tax, street cleaning, refuse collection		
– Water and electricity costs		
– Heating costs		
– Chimney sweep		
– Rental advertisements		
– Home insurance		
– Manager costs		
Other income-related expenses: If you are not sure, what else can be claimed as tax-exempt, tick „Yes“. Your consultant will be happy to advise you.		
Do you have any interests in other rented and leased properties apart from this (e. g. closed property fund)?		

<b>Income form annuities</b>	<b>Yes</b>	<b>No</b>
Decisions regarding <b>pension</b> income (statutory + private pensions)		
Did you receive a reduced earning capacity pension before receiving your statutory old-age pension?		
Documents regarding foreign pensions (USA, Switzerland etc.)		

Entrepreneurial income	Yes	No	like last year
Do you receive income from an entrepreneurial activity (agriculture and forestry, trade and business, self-employed business)?			
Have you received and/or repaid aid/grants due to the Corona pandemic?			
<p><b>Have you purchased a photovoltaic system in 2022?</b> Then please send us the invoice (incl. down payment invoice) and the extract from the market master data register.</p> <p>Your administrator will then check whether the requirements for the tax exemption for small photovoltaic systems applicable from 01.01.2022 are met.</p>			
If you are not a small business for VAT purposes, please send us the statement from the grid operator and any invoices for expenses incurred in connection with the photovoltaic system for VAT purposes for photovoltaic systems purchased before 1 January 2022.			
Do you hold an entrepreneurial <b>interest</b> , e. g. in a public corporation (media fund or similar) or other loss sharing?			
Have you sold <b>shares in a joint-stock company</b> in which you have held at least one percent of the shares?			
Do you receive <b>income from a second job</b> , e. g. from activity as trainer, carer or the like?			
Do you have income from <b>part-time activities</b> as an exercise instructor, trainer, educator, carer or comparable part-time activities, from part-time artistic activities or part-time care of elderly, sick or disabled people in the service or on behalf of a legal person under public law?			
Do you have income from <b>part-time activities in the service or on behalf of a legal person under public law</b> , e. g. as a member of the board, treasurer, office staff, cleaning staff, groundsman, supervisory staff or referee in the amateur sector?			
If you answer "Yes" to one of the above questions, your consultant will clarify the details with you.			

Other income	Yes	No	like last year
Contracts regarding pensions			
<b>Alimony payments</b> received in accordance with Attachment U			
Have <b>you sold a property</b> ?			
Have you sold an asset that you previously used to generate income, e.g. mobile home that was (temporarily) rented out for a fee?			
Have you acquired/disposed of <b>cryptocurrencies</b> ? The exchange of a cryptocurrency for another cryptocurrency is also considered a disposal transaction.			
Have you sold security tokens, utility tokens or currency tokens?			
Have you received <b>block rewards and/or transaction fees</b> in the form of cryptocurrencies through <b>mining, staking or lending</b> ?			
Have you received new cryptocurrencies as part of an <b>airdrop</b> ?			
Have you generated <b>current income in the form of interest or dividends</b> in a government-recognised currency or in the form of virtual currencies through the acquisition of <b>Security Tokens or Currency Tokens</b> ?			
<b>Please send us the results of your crypto tax report, for example from Cointracking, Koinly, Accounting or Blockpit.</b>			

Miscellaneous	Yes	No	like last year
Do you earn income, e. g. from an activity as an instructor, assistant, professor, supervisor, coach or the like? (Under certain conditions income of 3,000 Euros will be tax free)			
Have you inherited and paid for the deceased church tax? If so, please send us a copy of the testator's income tax return and tell us your share of the heirs' community as well as the amount of church tax paid.			

Note on expenses
As part of your 2022 tax return, only expenses you paid in 2022 can be considered. The period for which payment is made does not matter. For example, a craftsman's bill for repairs made in December 2021 will be paid in January 2022. The craftsman's benefits must be taken into account in the 2022 tax return.

<b>Note on the electronic retrieval of data</b>
As far as possible, we will electronically retrieve the data received by the tax office on your behalf (e. g. the wage tax certificate sent by your employer) and compare it with the data you have provided.

**Are there any comments on your part that are important for the processing of your tax return? Then please feel free to let us know your request.**