

Personal data	Yes	No
Have there been any changes to your personal data ? e. g. denomination, address, occupation, marital status, children etc.		
Has your bank details changed for tax refunds or tax payments?		
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). Please send us a copy of your identity card/passport copy or scan (front and back), if applicable also of your spouse/partner.		

General data / documents	Yes	No
– Application for premium for financing the construction of residential properties (Wohnungsbauprämie)		
– Proof regarding parents money		
– Proof regarding income gained abroad and optionally proof regarding payment of taxes in the country of activity		

Insurances	Yes	No	like last year
If available, please enclose documents proving the following insurances and tell us the annual amount you pay :			
Contributions to pension fund institutions			
– Professional pension institutions			
– National pension insurance scheme			
– Basic pension scheme contracts with terms from 31.12.2004 (Rürup)-Printversion			
– Voluntary insurance or higher insurance in the national pension insurance scheme			
National health and compulsory long-term care insurance (domestic/foreign)			
– Certificate of the health insurance company and amount paid for			
– Did you make contributions for future 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)?			
Other expenses of a provident nature			
– Unemployment insurance			
– Accident insurance			
– Insurance against incapacity for employment and permanent disability			
– Personal liability insurance (motor vehicle third-party liability, if private car)			
– Cash-value life insurance (not unit-linked insurance policies)			
– Voluntary contributions to additional private nursing insurance (if you were born after 31.12.1957)			

Attachment AV/ Riester-Rente	Yes	No
Certificates of insurers of Riester-Rente (for Attachment AV, Printversion)		

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 professional training in an occupation hitherto not learned? If you have, please send us your receipts (travel expenses, textbooks, materials, examination fees etc.).			
Please enclosedonation receipts and contributions to political parties (if sum of each donation paid exceeds 300 Euros; otherwise, copy of bank statement is sufficient).			

Extraordinary and burdensome hardship	Yes	No	like last Year
Copy of handicapped pass (if applicable)			
Receipts proving costs of illness (medical costs less the amounts refunded by the health insurance portion of, e. g. glasses, medicine, dentures, treatment at health resort etc.) Please note: A tax deduction is possible in principle only applicable for the drug, aids or as treatment beforehand present a doctor's prescription.			
Do you care for a person with at least care level 2 free of charge? 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 other extraordinary and burdensome hardship (funeral expenses etc.)			
Other expenses:			

Attachment Child	Yes	No
Was a child born to you in the assessment period? If it was, we need to have the following:		
Name:		
Date of birth:		
also		
– Tax identification number (Steueridentifikationsnummer) This information is mandatory from the 2023 assessment period:		
– School fees paid (payments and invoices)		
– Child care expenses – Pure supervision, no costs for food and material (statement and copy of the account statement)		
– Certificate of any child's disability		
– Proof of health insurance contributions paid		
Do you receive child support (Kindergeld)? Period of time from _____ to _____ monthly amount _____ Euros		
Which authority (Familienkasse?) has paid the amount?		
If your child is older than 18, we need to have to following information:		
– Your child is in a training? (Training or education)		
– Your child is in a second training? (Master degree or following an already completed vocational training) If yes, please the following point:		
1. Practice your child from an employment with over 20 hours of regular weekly working time , please enclose us the expression of your child's electronic employment tax statement before. 2. If your child is in education or a mini-job (520 Euro) has exercised, we need no 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.		
When separated living parents:		
– 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
Invoices and a copy of the account statement (bills only cashless paid in 2023 are tax deductible, wage share must be reported separately on account).		
– Services (gardener, concierge, cleaning, removal costs, housekeeping)		
– Care services (use of a nursing service)		
– Craft bills provided no grants or low-interest loans (e. g. KfW) were granted (e.g. also for the installation of a photovoltaic system).		
– Assessment billing your landlord, if benefits under § 35a EStG (household services / craftsmen) are included.		

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"> • Thermal insulation of walls, roof surfaces and storey ceilings • Renewal of windows, external doors and heating systems • Renewal/installation of a ventilation system • Installation of digital systems for optimising energy operation and consumption • Optimisation of existing heating systems that are more than two years old. • Expenses for energy measures also include the costs for issuing the certificate of the specialist company as well as the costs for energy consultants. 		
– Certificate of the recognised specialist company is available. Please enclose together with the invoice and proof of payment (bank statement; only non-cash payments are eligible).		

Staff Maid service / Minijobber	Yes	No
Have you hired a maid? (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>		

Employee maintenance for needy people			
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.			
	Yes	No	
Have this question, so please make a note. We will advise you individually.			
General requirements			
Name, tax identification number and address of the person maintained:			
Lives the entertaining person 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 on 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 (Eurosos per month)			
Give other people support?			
Is someone for entertaining person child support?			
Proof / reason of the need for maintenance, e. g. studies, unable to work, sickness			
If the person maintained abroad , proof of home authority lives on form required officially certified language. Please ask the form maintenance declarations bilingual with us or print out the form in Form Center with this link from: https://www.formulare-bfinv.de/			
Worn costs / payments		Yes	No
Height, location and period of contributions (transfers, cash payments, room and board, medical expenses, ...)			
Proof of health insurance contributions paid for the supported person.			
Conditioning maintenance for the divorced / permanently separated spouse		Yes	No
If maintenance payments to a divorced or separated spouse paid? Please submit a the signed by separate living and divorced spouse Form U.			
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 certificates of wage-tax deduction with the eTIN numbers available?		
Have you received unemployment benefits (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"> • date • distance traveled with private car, ticket • Absence of time (more than 8 or 24 hours) • reimbursement of costs by the employer 		
3. Do you use a car from your employer? If yes, is it a hybrid or fully electric vehicle? <ul style="list-style-type: none"> - If yes and taxation of private use according to the 1% rule: 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 2023, 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		
<p>8. Do you have a room at home (closed room, not a walk-through room) that you use exclusively as a study?</p> <p>Does the study form the centre of your entire business and professional activities (i.e. essential and formative activities take place in the study)?</p> <p>If yes: should the actual expenses for the study be recognised or the annual lump sum of EUR 1,260?</p> <p>If no: continue with 8th daily allowance</p> <p>If the study also relates to other income, please enter the scope of use for the employment activity here.</p>		
<p>9. Your study is not the centre of your entire professional activity or you work in a work corner and you have another workplace at your employer's disposal:</p> <p>Yes, I worked predominantly from home on _____ days and did not visit a primary place of work outside the home.</p> <p>Your study is not the centre of your entire professional activity or you work in a work corner and no other workplace is available to you at the employer's premises:</p> <p>Yes, I worked predominantly from home on _____ days.</p>		
10. If you have answered the points 4, 5, 6, 7 or 8 with "yes", we will contact you for further information in this connection.		
11. Contributions to Professional Association		
12. Training expenses, specialist literature, specialist journals (Fachzeitschrift)		
<p>13. Did you have application costs in the current assessment period or will you change your employer in the future?</p> <p>If so, what costs did you have:</p> <p>Number of applications by e-mail:</p> <p>Number of e-mail/online applications:</p> <p>Travel costs to job interviews, if not reimbursed:</p> <p>kilometres driven:</p> <p>Application photos: Euro</p> <p>Other costs: Euro</p>		
14. Equipment (e. g. office supplies, computer, tools etc.)		

Activity as an employed person	Yes	No
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?		
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.		

Income form capital investments		
<p>Annual tax statements and income statements of all domestic / foreign investments / financial institutions in the stock.</p> <p>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.</p>		
Please submit the following documents to the following capital income a:	Yes	No
<p>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)?</p> <p>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</p>		
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?		
<p>Please submit, among other things, the following receipts for the following investment income:</p> <ul style="list-style-type: none"> - Personal loans - Silent partnership - Loans to company (e. g. Loan interest paid to the shareholder) - Distributions by joint-stock companies, bonus shares 		
	Yes	No
<p>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 1,000 Euros for individual assessment or 2,000 Euros for spouses.</p>		
<p>Note in case of losses:</p> <p>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.</p> <p>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.</p> <p>However, to do this, you must apply to your bank by 15. December of the current year at the latest (i.e. for 2024 by 15.12.2024) 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.</p>		

Income from rent and leasing	Yes	No
List of the rental payments received 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?		
<p>Is the rental property a holiday flat (possibly also abroad) or are there short-term rentals?</p> <p>If yes: Days of self-use/rental to third parties free of charge: Rental days: Vacancy days: Local letting days (e.g. according to the tourism association):</p> <p>Has the letting been transferred to a non-related agent (e.g. supra-regional tour operator, spa administration) and is own use contractually excluded for the entire year?</p> <p>Is the holiday flat located in your otherwise owner-occupied two-family or multi-family house or in the immediate vicinity of your owner-occupied flat?</p> <p>Is the holiday flat located in a place where you own one or more holiday flats that you use yourself?</p>		
Is there a rental to war refugees from Ukraine?		
Is the rental property an apartment?		
Ancillary costs settlements of previous year paid or reimbursed in the respective year		
<p>Is the property completely let or is part of it left free of charge or used by yourself?</p> <p>If yes, what is the privately used share (in m²) and what share is let?</p>		
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?)		
<p>New rental housing construction:</p> <p>Have you created new housing through construction measures?</p> <p>If yes, we will contact you separately.</p>		

Income from rent and leasing	Yes	No
Income-related expenses / documents		
– 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)?		

Income form annuities	Yes	No
Decisions regarding pension 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?			
Have you purchased a photovoltaic system in 2023? Then please send us the invoice (incl. down payment invoice) and the extract from the market master data register. Your administrator will then check whether the requirements for the tax exemption for small photovoltaic systems applicable from 01.01.2022 are met.			
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.			
Do you hold an entrepreneurial interest , e. g. in a public corporation (media fund or similar) or other loss sharing?			
Have you sold shares in a joint-stock company in which you have held at least one percent of the shares?			
Do you receive income from a second job , e. g. from activity as trainer, carer or the like?			
Do you have income from part-time activities 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 part-time activities in the service or on behalf of a legal person under public law , 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			
Alimony payments received in accordance with Attachment U			
Have you sold a property?			
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 cryptocurrencies ? 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 block rewards and/or transaction fees in the form of cryptocurrencies through mining, staking or lending ?			
Have you received new cryptocurrencies as part of an airdrop ?			
Have you generated current income in the form of interest or dividends in a government-recognised currency or in the form of virtual currencies through the acquisition of Security Tokens or Currency Tokens ?			
Please send us the results of your crypto tax report, for example from Cointracking, Koinly, Accounting or Blockpit.			

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.			
Have you made more than 30 sales in 2023 using the same online platform (eBay classifieds, Vinted, Airbnb, etc.) or have you been paid or credited a total of at least EUR 2,000 as compensation for sales?			

Note on expenses

As part of your 2023 tax return, only expenses you paid in 2023 can be considered. The period for which payment is made does not matter.

For example, a craftsman's bill for repairs made in December 2022 will be paid in January 2023. The craftsman's benefits must be taken into account in the 2023 tax return.

Note on the electronic retrieval of data

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.