

Checklist German Income Tax Return

The tax return checklist contains a list of documents that are often required in order to prepare German income tax returns. In a meeting with you we will use this list to identify the relevant documents for your German income tax return and identify potential tax savings.

Please provide us with documentation regarding your complete German and non-German income and all related expenses. Non German income will often be tax free in Germany but will be considered when calculating your applicable income tax rate (Progressionsvorbehalt).

Income as an employee

- Wage tax certificate provided by your employer (Lohnsteuerbescheinigung)
- Relocation expenses (estate agent, flights, transport, renovation, double rent; list of reimbursements by employer)
- Double household expenses (rental costs, household equipment)
- Public transportation tickets for work related travel
- Documentation for office at home, telephone / mobile / internet costs
- Work related equipment and office supplies (such as computers, mobile phones, literature, tools, work clothes)
- Payments to trade union (Gewerkschaft), professional chamber, professional insurance (Berufshaftpflicht, Unfall)
- Work related entertainment/meal expenses (not reimbursed by employer)
- Expenses for business trips. (travel, hotel, meals; not reimbursed by employer)
- Education and training costs (eg MBA, language course, computer course, truck driver's license)
- Bank account fees if exceeding 16 EUR
- Attorney or tax advice costs

Rental and Lease Income

- Documentation for property in Germany and abroad
- Rental / Leasing contracts
- Acquisition date and acquisition cost (purchase agreement, invoices, real estate transfer tax, notary)
- Documentation regarding ongoing costs (including repair, renovation, property manager's accounting, brokerage fees, property tax, travel expenses, etc.)
- Financing documentation, documentation of interest payments
- Documents regarding annual depreciation

Capital and Interest Income

- Annual tax certificates for capital and interest income (Jahressteuerbescheinigung)
- Documents relating to investments and capital income abroad
- Previously untaxed private investment income (personal loans, dividends etc)

Income from business / self-employment

- Accounting records
- Documentation/Invoices of operating income and operating expenses
- Bank account statements for business bank account
- Cash journal
- Documentation for business related payments on private bank account
- Information on planned or carried out investments
- Car expenses (receipts, log book)
- Tax assessments regarding investments in partnerships (Feststellungsbescheid)

- ❑ Previous year business tax returns and tax assessments (VAT / trade tax)

Other Income

- ❑ Certificate of unemployment benefits (Arbeitslosengeld), parental benefits (Elterngeld), sick pay (Krankengeld), maternity pay (Mutterschaftsgeld)
- ❑ Certificates and information on pension schemes
- ❑ Sale of private property (real estate, movable assets)
- ❑ Other extraordinary income (e.g. one time services)

Additional expenses

- ❑ Pension Plans/Pension Funds - certificates of the provider
- ❑ Certificate for payments to private health insurance and nursing insurance
- ❑ Other insurance contributions (eg life insurance, liability insurance, car insurance, accident insurance)
- ❑ Charity / Donation receipts

Child Benefit

- ❑ Child support assessment (Kindergeldbescheid) or name and date of birth of children
- ❑ Up to 14 years: evidence of childcare costs and state benefits received
- ❑ Over 18: training and apprenticeship contracts, student status, student loan decision (BaFöG)
- ❑ Tuition for private and alternative schools

Exceptional costs

- ❑ Medical expenses (such as drugs, dental, glasses, hospital, cure, doctor) unless reimbursed by health insurance
- ❑ Divorce costs / legal costs / funeral expenses
- ❑ Proof of disability (disability card, certificate from pension office, pension notification)
- ❑ Alimony payments for children / wife / parents / grandparents / partner

Services in Private Households

- ❑ Annual ancillary rental cost invoice of landlord (Mietnebenkostenabrechnung)
- ❑ Annual property manager's accounting for own property (Hausverwalterabrechnung)
- ❑ Documentation regarding private household help (cleaning lady)
- ❑ Invoices for work carried out inside and outside the house / apartment, gardening costs
- ❑ Invoices for repair and maintenance of equipment at home (eg kitchen appliances, televisions, computers)
- ❑ Contracts and bank account statements evidencing payment

Other

- ❑ German Income tax return and income tax assessment for the previous year
- ❑ Foreign income tax return / tax assessments (if in English)
- ❑ Copy of passport
- ❑ German Tax Identification Number
- ❑ Current bank account details (IBAN/BIC for foreign accounts)

This is not a complete list. It will therefore be helpful if you bring any other documents to our meeting that could be tax relevant in your opinion.

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