

CHECKLIST FOR INCOME DECLARATION

Checklist for your income tax declaration

Danger: The following checklist is intended to help you compile your documents for your tax return. The lists under the respective points are only exemplary and do not claim to be complete. Also, there is no mention of the fact that these expenses have a controlling effect in your specific case.

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A. General information / particulars of persons:

I. Tax number / Tax office / Tax office of the previous year

(Only to the extent that the information is not already available)

II. Taxpayer / husband

- Name first Name
- Full address
- Birthday
- Occupation
- Activity description (for determining first activity)
- Family status (since when?)
- Religious affiliation
- Complete bank connection
- Identification Number

III. wife

- Name first Name
- Complete address, if different
- Birthday
- Occupation
- Activity description (for determining first activity)
- Religious affiliation
- Identification Number

IV. Children

- Name first Name
- Complete address, if different
- Birthday
- Religious affiliation
- Amount of child allowance received (however, the claim is decisive)
- Identification Number

- paid health and long-term care insurance

If children are 18 years or older and still in education:

- school or study certificate or vocational training contract

- If necessary, Certificate of Military Service / Civilian Service / Voluntary Social Year

- Payments for the care or housing of the child (from 2006 very important!)

- Address and expenses for external accommodation

- If necessary, Children's entertainment

- Tuition fee

- paid health and long-term care insurance

- initial training or second training

Danger:

Please also submit the expenses for initial education / initial studies of your child, which have been borne by the child herself or you. This is true even if your child has not earned his own income. On the basis of these documents, we can then check whether it is useful for your child to submit his own income tax return to the tax office.

For separated or unmarried parents:

- First and last name of the other parent

- Full Address

Such as insurance, donations, disease costs, etc.

I. Insurance:

Please submit the amounts paid in 2015, including supporting documents, to the following insurances:

- (voluntary) contributions to the DRV, pension funds and pension schemes, life, health, accident and private liability insurance, including motor vehicle and land owner liability as well as certificates Riesterrente.

- Certificate of basic health insurance

- paid health and long-term care insurance for children / children

II. Donations, illness costs, maintenance payments, tax advice costs, etc.

Please provide supporting documents on the amounts paid in 2015 as well as any refunds received in advance or subsequently:

- donations to associations, political associations and parties, etc.
- illness costs, costs of medical treatment, spa costs etc.
- maintenance payments to divorced, divorced spouses, as well as to dependent persons, such as parents or other close relatives. Please provide the name, address, degree of affinity of the person being supported and the amount of the payments.
- tax advice costs paid (because of advertising costs, if applicable)
- training costs (eg study fees, etc.)

C. Budgetary employment / services:

I. Budgetary employment:

If you have incurred expenses for the employment of a worker who performs household related activities, please provide both the supporting expenses and the employment contract. Budgetary activities include, for example, the preparation of meals in the household, the cleaning of the home, the care of the garden and the care, care and care of children, sick, old or needy persons. The provision of instruction (such as language teaching) as well as sports and other leisure activities are not included.

Underemployment is both a female worker in a so-called "mini-job" relationship and a regular employment relationship. (Attention: employment relationships between close relatives or partners of a non-marital life and dwelling community can not be recognized on a regular basis.)

II. Budget services:

This includes all expenses, which can also be deducted in the context of a household-oriented employment, if you are provided by a self-employed company instead of one of your employees. In particular, the following expenses may be considered: cleaning the dwelling (eg activity of a self-contained window cleaner), care of relatives (e.g., by taking care of a nursing service), gardening (e.g., by nursery). Relocation services include - less refunds by third parties, e.g. Employers - also to household services.

In addition, please submit the invoices on craft activities for renovation, maintenance and modernization measures carried out in your domestic budget if the invoice has also been paid in 2014.

Among the handicraft activities include:

O Work on interior and exterior walls,

- O work on the roof, on the façade, on garages, or similar,
- O Repair or replacement of windows and doors,
- O painting / painting of doors, windows (inside and outside), wall cabinets, radiators and pipes,
- O Repair or replacement of floor coverings (eg carpet, parquet, tiles),
- O Repair, maintenance or replacement of heating systems, electrical, gas and water installations,
- O modernization or replacement of the built-in kitchen,
- O Modernization of the bathroom,
- O Repair and maintenance of items in the taxpayer's household (e.g., washing machine, dishwasher, stove, TV, personal computer),
- O Measures for new and new gardening,
- O paving on the residential premises,

Irrespective of whether the expenses for the individual measure constitute a maintenance or manufacturing expense. Handicrafts in the context of a new building measure are not favored in this respect.

Control operations (such as charge for the chimney sweep or control of lightning protection systems) are also encouraged. The same applies to the provision of household services (for example, cables for electricity or television), to the extent that the expenses relate to the supply to the house or to the flat and are not covered by a new measure; There are no incentives for expenses associated with the supply of public-sector land.

The contracted company does not have to be entered into the craft trade; Smaller entrepreneurs may also be entrusted with the service in the sense of § 19 (1) of the Umsatzsteuergesetz.

The lessee of an apartment can also benefit from the tax reduction in accordance with § 35a EStG, even if the ancillary costs to be paid by the tenant include amounts that are due for a household-oriented employment relationship, for household-related services or for handicraft activities. Its share of the expenses unpaid by the lessor must either be derived from the annual accounts or be proved by a certificate from the landlord or his manager. Except for craft services, this applies retroactively to all open cases from the 2004 assessment period.

Please make sure that the corresponding amounts are shown separately in the ancillary costs statement!

A claim to the tax reduction pursuant to Section 35a (1) or (2) of the Income Tax Act is also possible if the stand-alone and completed household is in a home. Beneficiaries are the individually billed activities and services provided in the home of the resident, such as the cleaning of the home, care or crafts. This also applies to all open cases from the 2004 assessment period, with the exception of craft trades.

Caution: For the recognition of the budgetary services by the tax office, the invoice and proof of the payment must be submitted to the account of the entrepreneur. Cash payments must therefore be avoided! In addition, the respective share of wages and material must be calculated from the

calculation. This can be done by separately presenting both items or showing a position. The position, which is not shown, must then be easy to calculate.

Both in terms of household-related employment and household-related services, only the wage costs plus the travel costs can be deducted from the income tax to a limited extent (€ 510 to € 4,000)!

D. Commercial or freelance activity:

I. General information:

Type of activity:

If an accounting has been created and this has not already been provided to us, then the bookkeeping system, including accounts, totals & balance lists, sales tax returns, etc.

If no accountancy has yet been prepared, then records, records and receipts on:

II. Revenue:

All revenue related to commercial or professional activity, including credits from clients.

III. Expenditure:

All expenditures related to commercial or self-employed activities. In particular supporting documents

General costs:

- Purchase of goods / purchase of external services
- rent and other room costs for the business premises
- occupational insurance, such as, for example, compulsory occupational liability
- phone / mobile phone / internet / postage
- Office supplies / specialist literature / trade journals
- Long-lived assets above € 150, e.g. Computers, office furniture etc.
- duly completed catering costs
- Customer gifts up to 35 €

Traveling expenses:

- Taxi, plane, train or bus costs
- Accommodation costs
- list of absence from the company on business trips over 8 hours

Possible setup:

Date Time Departure mode: Time Return mode:

Destination / reason of the trip

Own car:

If the car is used more than 50% professionally, please provide all the necessary documents for petrol, insurance, etc. Otherwise, please provide a list of trips with km. In cases where more than 50% of the business could be disputed, please provide a record of the share of business and private usage. (The records do not have to be in the form of a proper travel book.)

Study:

If you are using a study room and this study is the center of the whole occupational and professional activity, please include a sketch of the apartment or the house and provide proof of all the costs related to the apartment. In particular, rent, gas, electricity, water, property, if applicable, debt interest, purchase or production costs of the apartment.

Please also enclose the documentation of the furnishing items of the working room as far as these have been acquired or previously used privately.

Future investments:

Please also submit information on movable assets that you intend to acquire within the next three years.

E. Non-self-employed:

I. Revenue:

Income tax certificate:

Please submit all income tax certificates of 2015. In addition, describe your activity briefly, in particular where you regularly work predominantly for your employer (for example, at the employer's workplace or at the customer's premises).

Unemployment benefit, sick pay, short-time working allowance, maternity allowance, etc.

If you have received so-called compensation benefits in 2015, please attach the relevant certificates of the employment office or health insurance company, etc.

II. Advertising costs:

Trips between the apartment and the first place of work:

- Address of the first place of work
- Easy distance between your home and the first place of work (the most convenient is the most traffic-efficient route)
- If you use public transport, please submit your travel expenses.
- number of working days (without holidays and illness days)
- If you are provided with a company car, please let us know if you are visiting your first place of business on less than 15 days a month. In this case, we need an accurate list of the days on which you have visited your workplace and your salary statements for the year 2014.
- If necessary, Accident costs in the event of an accident on a journey between the apartment and the place of work.

Travel expenses / employment change activity:

- Accommodation costs
- expenses statements / reimbursements by employers
- List of trips by car, if there is more than 8 hours of operation or residence

Possible setup:

Date Time Departure: Time Return: Destination / Reason for the trip

Study:

If you are using a study and this study is at the center of the entire occupational and occupational activity, please provide a sketch of the apartment with details of the total area of residence and the size of the workroom as well as details of the costs incurred (rent, incidental costs, maintenance costs, etc.) . Also include documentation about the furnishings of the workroom, as long as they were newly purchased or previously used for private purposes.

Double household:

If you have an additional apartment at the location of your workplace, please provide the following details:

- address, start of accommodation and, if applicable, relocation costs
- costs for running maintenance, such as rent, gas, electricity, water, etc.
- number of trips to your family home (first home), distance from the destination

Between both apartments

Other advertising costs:

The following expenses should be compiled and documented with proof as far as they relate to your employment relationship:

- Working clothes
- Office materials / technical literature
- training costs (if not borne / reimbursed by the employer)
- application costs
- relocation costs, if relocation was professional
- Professional liability / contributions for memberships in professional associations or trade unions
- Computer expenses, if computers are also used for business purposes (attach certificate from the employer)

F. Capital income:

Please attach the tax certificates and deposit statements of your bank or banks.

Caution: When the withholding tax is applied, the corresponding tax certificates are required in the original. Only these entitle to the deduction of the interest-rate tax on the income tax!

The following documents are also relevant:

- Interest received from private loans
- Profit distributions from shares in corporations which have not flowed through a bank deposit
- Interest on other capital receivables (eg tax refunds)
- Interest on building savings deposits

G. Pensions, private sales and other income:

I. Private Sale Transactions:

Should you have made tax-relevant sales transactions in 2015, please provide all supporting documents, in particular documents concerning the income and expenditures incurred. At present, private sales transactions are relevant in the following cases:

Sales of real estate:

Sale of land and real estate acquired within the last ten years. The same also applies to land and property which have been acquired free of charge (inheritance or gift) within the last ten years and where your period of possession and that of the deceased or donor are not more than ten years. The transfer from operating assets to private assets and disposals within ten years also triggers a private sale. If necessary, Except for taxation, in all three cases the dwellings, which were exclusively used for their own dwellings from the date of purchase or production until the day of the sale. The same applies to apartments that were used exclusively for their own residential purposes during the year of sale and in the two preceding years.

II. Retirement income:

If you are new, please include the pension claim. Otherwise, the respective pension adjustment announcements of the year 2015 suffice

III. Other Income:

These are the following revenues:

- occasional revenue, e.g. From commissions for mediation
- received maintenance payments from a spouse living separately or divorced
- other recurring payments

Please provide these receipts with appropriate supporting documents.

H. Letting and leasing:

I. General information:

Please submit a separate list for each of your objects as well as the relevant documents.

In the case of a new purchase please submit the following documents:

Notary purchase contract, receipts for incidental costs, e.g. Land acquisition tax, Landesjustizkasse, emergency expenses, etc., if necessary, loan agreement on financing purchase price, etc.

In the case of the new installation please provide the following documents:

Notarial purchase contract land, total production costs including all incidental costs, other incidental costs, possibly loan agreement on financing the land or the production costs

For changes or new data, you should also submit the following documents:

If a letting object is partly used (eg, a dwelling in the dwelling-house), information about the respective living and working area is also required. In this case, please submit a plan or a floor plan of the object with the affected apartments and entire areas.

II. Revenue:

- net rental income as well as value added tax on turnover-tax-related rental
- revenue received, repayments or refunds paid
- garages and other revenue, e.g. Interest from building savings deposits in connection with a building loan

III. Advertising costs:

- financing costs, in particular certificates of interest paid
- Operating costs, e.g. Gas, water, electricity, property tax, chimney sweep, canal fees, etc.
- conservation efforts, e.g. Repairs
 - Costs of house administrators / general administrative costs / building insurances / account charges
 - Ancillary charges
 - Real estate fees / charges
 - Costs for inventory and gardening

I. Concluding remark:

We hope to have provided you with this checklist during the compilation of the documents a valuable help. Obviously, the checklist contains many points that do not concern you. To this extent, you do not need to provide any information. In addition, the checklist does not include all the points that reduce your personal tax load. Please do not hesitate to contact us. We will be happy to help you. And please remember: the more complete and better your documents are handed over to us, the faster we can process your tax returns.