

## These documents are required for your income tax return

Advice for spouses: When turning in a joint tax return it must be signed by both spouses!

### Income

- **New since 2008:**
- Identification number notification
- according to § 139 b "Abgabenordnung" (AO)
- **Electronic tax certification/s**
- or wages and earnings statements 12/2011
- **Proof about period of unemployment,**
- e.g. certificate regarding:
  - unemployment benefit - maternity benefit - parents money
  - insolvency payments - sick benefit - unemployment benefit II (Hartz IV)
- **Pension income**
  - upon first receipt: notice of pension granted
  - otherwise: current notice of pension adjustment
  - pension receipt statement
- **Attachment VL (certificate for capital-forming benefits** from building societies and for asset investments)

### Tax-deductible expenses/Retirement deductions

Receipts and evidence for:

- **Insurance contributions for:**
  - health-, nursing care-, life-, pension- and accident insurance
  - personal liability insurance, car insurance
- **Riester-Rente** (private retirement plans)
- certificate according to § 92 EStG (former §10a) for presentation to the Inland Revenue
  - social insurance notification 2010
  - application for additional allowance 2010 / 2011
- **private life annuity insurance**, contracted after 31.12.04 (so-called **Rürup-Rente**)
- **donations** (charitable, church, cultural or to a party)

### Income-related expenses

Receipts and evidence for:

- **contributions to professional associations / unions**
- **business travel expenses**
  - employers' confirmation of business travel
- **expenses for further education**, e.g. course fees, travel costs
- **training costs** (all costs for the first own professional education or
- first own studies – also see „children“)
- **material required for work** e.g. computer, tools, work clothes
- **double household** e.g. rent, ancillary rental costs
- **expenses for tax consultant**
- **evidence of costs for home office**

### Children over 18 years of age

- **education-, university- or school certification**
- personal income and earnings from children over 18 years old (e.g. e-tax certification, BAföG, unemployment benefit, investment income)

### Extraordinary expenses

Receipts and evidence for:

- **cost of illness**, e.g. additional payments for medication, dentist,
- family doctor, specialist, glasses, hospitalisation, practice fee
- **costs for divorce, funeral costs**
- **costs for rehabilitation, for an alternative practitioner**
- **proof for disability** (certificate of disability, attestation of disability or notice of pension granted an accident annuity)
- **support for relatives or for a partner**, also support for children liable
- for military or civilian service

### Other

- **Declaration of profits from capital income and sales of financial investments**
- (bank prepares form)
- **tax certifications** for deducted flat rate withholding tax
- **moving expenses**
- **job-related:** invoice and proof of payment (In this case, cash payments are tax-deductible!)
- **private:** invoice and proof of payment through Bank (In this case, cash payments are not tax-deductible!)
- **ancillary rental- and utilities settlements**
- **assignment of property:**
- notarial delivery contract
- **change of family status**
- (birth-, marriage-, death certificate)
- **application for building subsidy**
- **notification** about new tax number
- **tax assessment** of the previous year
- **church tax assessment** of the previous year

### Do you also have

- **real estate rented out**
- **income from private sales**

Please let us know

### Attention!

- **Beginning in 2009**, there is the so-called „**Abgeltungsteuer**“ (flat rate withholding tax) for return on capital. All returns on capital (e.g. interest, dividend, capital gain) are flat-rate taxed with 25 %. Church tax and solidarity surcharge have to be added.
- **Advantage:** If your personal tax rate is below 25 %, the overpaid flat rate withholding tax is reclaimable within the income tax return. Is your personal tax rate above 25 %, everything is settled with the flat rate withholding tax.
- **We will provide comprehensive advice.**
- **Child care expenses** are deductible in many cases since 2006.
- **Documents required:**
- **invoice** of the person taking care or the institution (the contract concluded with the kindergarten is sufficient)
- non-cash **proof of payment** (account statement); **no cash payment**
- **Expenditures for household repairs – new deduction amount of 6.000 Euro beginning in 2009:** Only wages and if necessary travelling expenses of the craftsman are deductible for almost all repairs, provided the work was carried out in the household, at the house or in the garden.
- This also applies to chimney sweep charges and service or maintenance of the heating system.
- **Important:** Deduction is only possible on presentation of:
- **invoice** of the craftsman indicating separately the expenditures for material and wage
- **account statement** (bank transfer obligatory)
- **Expenditures for repairs** arising in connection with a flat according to the **Wohnungseigentumsgesetz** (WEG)/Homeowners Act (e.g. withdrawal from maintenance reserve, special assessment) require a certification as per § 35a EStG from the property management.
- **Services related to household, e.g. gardening, cleaning work. Required documents:**
- **invoice** of the craftsman, indicating separately the expenditures for
- material and wage
- **account statement** (bank transfer obligatory)