

Checklist tax-related documents Income Tax 2023

	Yes	No	Required Documents
General Information			
1. Donations (to 1st)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts / Copy of the bank statements up to 300 euro
2. Optician-/medical expenses (to 2nd)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts, if applicable statements of the health insurance referring to refunds
3. Refurbishment of a building / energy efficiency measures in buildings used for own residential purposes (to 3rd)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
4. Maintenance payments to relatives (except for children who are entitled to child benefit) (to 4th)	<input type="checkbox"/>	<input type="checkbox"/>	Name, Date of birth, address, identification number, confirmations of income, receipts for payments
5. Process costs (to 5th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
6. Commissioning of a company for housekeeping / garden maintenance	<input type="checkbox"/>	<input type="checkbox"/>	Receipts and copy of the bank statement
Commissioning of a company for craftsman services/ household services	<input type="checkbox"/>	<input type="checkbox"/>	Receipts and copy of the account statement
Charging of household-related services or tradesman services	<input type="checkbox"/>	<input type="checkbox"/>	service charge settlement / household statement
in service charge settlement / household statement			
Employment of a domestic help (household check)	<input type="checkbox"/>	<input type="checkbox"/>	Confirmation of the miners' association
Pet care (to 6)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts and copy of the bank statement



	Yes	No	Required Documents
Pension expense			
7. Contributions to health and long-term care insurance – not paid as part of payroll accounting (to 7th)	<input type="checkbox"/>	<input type="checkbox"/>	Premium confirmation from the insurance company
8. Contributions to life, accident, liability and pension insurance (to 8th)	<input type="checkbox"/>	<input type="checkbox"/>	Confirmation of contributions or amount of contributions / statements of account
9. New pension- / pension insurance (to 9th)	<input type="checkbox"/>	<input type="checkbox"/>	Copies of the contracts
10. For statutory health insurance: subsidy from the health insurance company for a bonus program according to § 65a SGB V (to 10th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
11. For statutory health insurance: dividend or premium payment of the health insurance company according to § 53 SGB V (to 11th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
Child			
12. Costs of care or supervision (to 12th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
13. Child benefit received (to 13th)	<input type="checkbox"/>	<input type="checkbox"/>	Amounts, notification of child benefit if applicable
14. For children of full age: proof of education/studies/employment (to 14th)	<input type="checkbox"/>	<input type="checkbox"/>	evidence of education and training, certificates of enrolment, evidence of employment
15. Expenses for the child's initial vocational training or initial studies (to 15)	<input type="checkbox"/>	<input type="checkbox"/>	see explanations, if necessary submitting an income tax return



	Yes	No	Required Documents
Annex N (Income from employment)			
16. Income tax statement (to 16th)	<input type="checkbox"/>	<input type="checkbox"/>	Copy of the income tax statement
17. Details of the first place of work: number of days visited , the cost of public transport (to 17th)	<input type="checkbox"/>	<input type="checkbox"/>	Indicate the number of days, for public transport vouchers; if working in different places or with a new employer, please submit a copy of the employment contract
18. Expenses for a home office (to 18th)	<input type="checkbox"/>	<input type="checkbox"/>	number of days in the home office Receipts for acquisitions for the home office If the focus of the work is made in the home office: floor plan with marked home office and square metres, rental agreement or agreement to sell, other expenses for ancillary costs, electricity etc., service charge settlement / household statement OR information that the lump sum is to be claimed
19. Job-related external activities of more than 8 hours (to 19th)	<input type="checkbox"/>	<input type="checkbox"/>	Statement on absence times or travel expense reports
20. Co-payments for the off-duty use of a company car (to 20th)	<input type="checkbox"/>	<input type="checkbox"/>	receipts for the taxation of the company car, payroll accounting, receipts for additional payments
21. Income from wage replacement benefits e.g. sickness benefit, unemployment benefit, parental benefit, maternity benefit (to 21st)	<input type="checkbox"/>	<input type="checkbox"/>	supporting documents; if not available, copies of bank statements
22. Further education (to 22nd)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts



	Yes	No	Required Documents
Annex KAP (income from capital assets)			
23. Interest income or other investment income over 801 / 1.602 EUR OR too little / too much withholding of capital gains tax by the banks OR no appropriate consideration of religious denomination by the banks (to 23rd)	<input type="checkbox"/>	<input type="checkbox"/>	Tax certificates in the original
24. Additional accounts compared with the previous year (to 24th)	<input type="checkbox"/>	<input type="checkbox"/>	Tax certificates in the original
25. Default interest or interest payable as from commencement of proceedings (to 25th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
26. Income not included in the tax certificates (e.g. stock dividends, trust and bonus shares, free shares, sale or assignment of financial innovations or debt register claims etc., income from foreign funds) – please check carefully especially in the case of foreign investments (to 26th)	<input type="checkbox"/>	<input type="checkbox"/>	documents relating to the income (statement of accounts of the investments, fund reports)
27. Payment of an all-in-fee for transaction costs (to 27th)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts / deposit agreement of the bank
28. Business relations abroad			
Accounts abroad or other relations with foreign financial institutions	<input type="checkbox"/>	<input type="checkbox"/>	Receipts for capital income copy of the sales contract
foreign real estate or land assets	<input type="checkbox"/>	<input type="checkbox"/>	Documents concerning acquisition or changes
Permanent establishment or participations/shareholdings abroad (to 28th)	<input type="checkbox"/>	<input type="checkbox"/>	



Annex V (Income from rental income)

29. (new) rental/leasing properties (to 29th)	<input type="checkbox"/>	<input type="checkbox"/>	Copies of receipts, household statements, new rental agreements
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Annex SO (other income)

30. Pension income (to 30th)	<input type="checkbox"/>	<input type="checkbox"/>	Pension assessment notices
31. Pensions e.g. death grants, severance payments, back payments of pensions (to 31st)	<input type="checkbox"/>	<input type="checkbox"/>	Receipts
32. Income from private sales transactions Sale of buildings within 10 years Sale of other assets within 1 year or within 10 years, if it is used to make Income also: sale of foreign currency amounts, private works of art, Crypto-currencies (also when paying with crypto-currencies), Rentals Airbnb etc. (to 32nd)	<input type="checkbox"/>	<input type="checkbox"/>	Document of purchase and sale

For further details please refer to the following explanations.



Notes on the checklist for tax-relevant issues

- to 1st To consider donations we need the donation receipts. For donations up to 300 €, a copy of the bank statements showing the bank transfer with details of the recipient is sufficient.
- to 2nd We need the receipts for expenses for opticians and doctors' fees. If the health insurance company has reimbursed or is expected to reimburse submitted expenses, we need the statements.
The Federal Court of Finance (BFH) decided in its judgement of 02.09.2015 (VI R 32/13) that the assessment of a reasonable burden on the medical costs is constitutional. Therefore, your medical costs only have an effect if they exceed the reasonable burden ("zumutbare Belastung").
- to 3rd Also expenses for the renovation of a building can be deductible as extraordinary burdens if the construction measures eliminate concrete health hazards or unacceptable impairments such as dry rot or asbestos.

Expenses for energy measures in buildings used for own residential purposes can be deductible according to § 35c EStG. These include: Thermal insulation of walls/roof surfaces/floor ceilings; renewal of windows/external doors/ventilation system/heating system, installation of digital systems for optimising energy operation and consumption. To check whether an approach is possible, we need the receipts.
- to 4th In the case of maintenance payments to relatives in the straight line, I need the name, date of birth, place of residence with address, identification number (if the recipient is subject to limited or unlimited tax liability in Germany) and official confirmations of current



personal income as well as receipts for the maintenance payments made. Maintenance payments for children for whom you have been granted child benefit are not deductible.

- to 5th Expenses for conducting a legal dispute (legal costs) which cannot be directly allocated to any type of income are excluded from the deduction, unless these are expenses without which one runs the risk of losing one's livelihood and no longer being able to satisfy one's vital needs within the usual framework. If expenses have been incurred for the conduct of a legal dispute, we need the receipts in order to be able to verify this.
- to 6. For household related services or tradesmen's services, we require the invoices as well as a copy of the bank statement or remittance slip. In particular, considered can be:
- Commissioning of a company for housekeeping, gardening or craftsman's work (e.g. caretaker, chimney sweeper) and for the care of a pet
 - Employment of a home help/garden care assistant, for which the household cheque procedure is used at the Bundesknappschaft (mini job centre) (please submit tax assessment notice from the Mini job centre)
 - Charging of household-related services or tradesmen's services in the service charge settlement or household statement of the own or rented flat
 - referring to expenses for the ambulant care for persons who are not living in the household of the taxpayer there is a process pending at the Supreme Tax Court (VI R 2/20)
- to 7th For contributions to health and nursing care insurance that are not paid as part of payroll accounting we require the insurance certificates. In the case of private health insurance, please submit the certificate for the basic insurance that was reported to the tax office.



- to 8th Contributions to life, accident, liability (also motor vehicle) and pension insurance are tax deductible under certain conditions. We require a contribution statement from the insurance company or the amount of the contributions based on account statements.
- to 9th For new and pension insurance, we require a copy of the contract / insurance policy so that we can check the tax situation.
- to 10th If the health insurance company has paid subsidies for a bonus program according to § 65a SGB V, we need the documents for this (if necessary also for co-insured children). These subsidies are reported electronically to the tax office, but according to the current ruling of the Federal Fiscal Court of June 1, 2016 (Ref. X R 17/15), under certain circumstances they no longer reduce the health insurance contributions. We must check whether these conditions are fulfilled in your case on the basis of the insurance company's documents.
- to 11th If a dividend or a premium payment according to § 53 SGB V has been paid by the health insurance company, we need the documents for this (if necessary also for co-insured children). The dividends and premium payments according to § 53 SGB V reduce the health insurance contributions, if they are attributable to the basic coverage, and must, if applicable, be shown in the income tax return.
- to 12th Costs for the care or supervision of children are 2/3 deductible as "Sonderausgaben" if the child has not yet reached the age of 14. If such expenses have been incurred, please send us the receipts.
- to 13th We need to know the amount of child benefit paid in this year or for this year.
- to 14th After reaching the age of 18, children are taken into account in the tax return if
- the child has not yet reached the age of 21 and is looking for work
 - the child is unable to support himself or herself because of a disability
 - the 25th year of age is not yet completed and the first vocational training or first course of study has not yet been completed or a preferential circumstance (transition period, lack of training place, voluntary social year or similar) exists



- the child has not yet reached the age of 25, has completed his or her initial education but is not in gainful employment; gainful employment of up to 20 hours a week, apprenticeships or minor jobs must not be considered.
We need documents for this.

- to 15. The question is pending at the Federal Constitutional Court as to whether expenses for initial vocational training or initial studies are deductible as income-related expenses or business expenses. In this context, it may therefore be advisable for children in education or studying to submit an income tax return stating the relevant expenses. If further information is required, please contact us.
- to 16th We need a copy of the income tax certificate(s) for the complete year.
- to 17th A 1st place of activity exists,
- If the employer assigns the employee permanently (for an indefinite period, for the duration of the employment relationship or for at least 48 months) to a fixed operational facility and the employee works there at least to a small extent.
 - In the absence of a labour-law provision: if the employee is to work at the location every working day, two full working days per week or at least one third of the agreed regular working hours. For this purpose, subordinate activities are not sufficient, in contrast to the assignment under labour law.
 - The home office cannot represent a 1st place of work.
- If an assignment under labour law has been made, we require a copy of the agreement (e.g. employment contract) and an explanation of which activities are actually carried out at this location. If no employment law regulation has been made, we need an information whether the above mentioned time limits are exceeded at a location and which activities are actually carried out there.
- to 18th A home office can be considered for tax in the amount of a daily flat rate of 6 EUR (maximum amount 1,260 EUR). If the main focus of the activities is in the home office, unlimited consideration is possible; alternatively, a lump sum of 1,260 EUR can be considered. We need the information whether the focus of the activities is in the home office. If this is the case, we need to know if the lump sum should be considered; alternatively, we need the square metres of the home office and the complete flat/house as well as all invoices for costs



referring to it (rent, ancillary costs, cottage deduction, electricity, property tax etc.). If the focus of activities is not in the home office, we need a list of the days spent in the home office and a statement whether the first place of work was also visited on this day and whether another workplace is available.

Irrespective of these requirements the costs for acquisitions for the home office (computer, printer, furniture) can be considered for tax reasons. If they are used private partly, we need the percentage of job-related and private use.

- to 19th The lump-sum meals allowance in case of an absence of more than 8 hours in Germany is 14 euros and 28 euros for an absence of 24 hours. For overnight stays, 14 Euros are to be added for the day of arrival and departure.
If you are working away from home, we ask you to submit a list of your absences. If reimbursements have been made by the employer, please check whether the above-mentioned amounts have been reimbursed. In the event of a lower refund, we can claim the differences in the income tax return, so please submit the statements.
- to 20th If co-payments are made for the off duty use of a company car, we can take these co-payments into account in the income tax return if necessary. In accordance with the BFH ruling of 30.11.2016 (file numbers VI R 2/15 and VI R 49/14), both regular usage fees and costs for a company car borne individually by the employee must be taken into account for tax purposes. If the corresponding expenses have been incurred, we need the receipts for the taxation of the company car from your employer, a sample payroll accounting as well as the documents on additional payments made.
- to 21st For income from wage replacement benefits (sickness benefit, also for the supervision of children during their illness, unemployment benefit, parental benefit or maternity benefit, etc.) we need the certificates. If these are not available, please submit the bank statements showing the payments.
- to 22nd Costs of further training (in particular tuition fees, travel costs to the training place, flat-rate meals for the first 3 months, possibly accommodation costs at the training place) are generally deductible as income-related expenses. If you made a further education, please send us the relevant receipts.



- to 23rd Interest income or other investment income is subject to tax if the lump-sum savings amount of €1,000.00 (for individual assessment) or €2,000.00 (for joint assessment) is exceeded or if the religious denomination was not taken into account in the KiStAM procedure. Furthermore any investment income received, from which no withholding tax has been withheld (e.g. foreign investment income, interest between private individuals, etc.), must be stated in the tax return. At the same time, too much withholding tax withheld (e.g. due to an exemption certificate not issued at all) can be reclaimed with the tax return.
If this is the case, we require the original tax certificates, which the banks must issue on request.
- to 24th If additional accounts have been added compared to the previous year, we need the relevant documents.
- to 25th Default interest or interest payable as from commencement of proceedings are capital income pursuant to section 20 (1) No. 7 EStG.
- to 26th We assume that the tax certificates submitted include all income in full, in particular income that is not distributed in cash (e.g. dividends, loyalty and bonus shares, free shares replacing cash dividends), income from the sale or assignment of so-called financial innovations (e.g. bonds, debt register claims, other capital claims, etc.) and income from foreign funds. Should this not be the case, please notify us. In particular in the case of foreign investments/income, please submit the relevant documents.
- to 27th Deposit fees and asset management fees are no longer deductible for tax reasons. However, transaction costs in the case of sales transactions and the transaction cost portion of the so-called all-in fee (= flat-rate fee paid to credit institutions which also covers the transaction costs) are generally deductible if the flat-rate fee does not exceed 50% of the total fee. This applies in any case if the asset management agreement specifies how high the transaction cost portion of the all-in fee is. This provision is also applicable if the transaction cost component is alternatively shown in the respective statement of the all-in fee.
If your bank has invoiced/considered an all-in fee in the aforementioned sense, we require the custodian agreement and, if applicable, further documents showing the composition and amount of the all-in fee invoiced/considered by the bank.



to 28th The tax return must explicitly state whether business relationships exist with financial institutions abroad (e.g. whether accounts are maintained abroad). If so, we require a certificate of the foreign investment income.

We also require information on whether foreign real estate is held. In this case we need a copy of the purchase contract.

Furthermore, there is a duty of disclosure for foreign investments according to § 138 para. 2 AO. The following must be reported in accordance with the officially prescribed form:

- the establishment and acquisition of businesses and permanent establishments abroad
- the acquisition, abandonment or change of a participation in foreign partnerships or
- the abandonment or change as well as the shareholding in foreign corporations, estates or associations of individuals, if a participation of at least 10% in the capital or assets is achieved or if the sum of the acquisition costs of all participations exceeds EUR 150,000. (direct and indirect shareholdings are to be added together here)
- the fact that alone or together with related parties within the meaning of Section 1 (2) of the Foreign Tax Act, a controlling or determining influence can be exercised for the first time directly or indirectly on the corporate, financial or business affairs of a third country company
- the nature of the economic activity of the business, permanent establishment, partnership, corporation, association of persons, estate or third country company

These notices must be sent to the tax office together with the income tax, at the latest by 14 months after the end of the tax period. If the report is not submitted, not submitted in full or not submitted on time, a fine may be imposed.

to 29th We require all receipts for rental/leasing objects.
Please note that a reduced rent of less than 66% of the local rent leads to a partial prohibition of deduction of expenses. In the case of a reduced rent we need documents for the local rent.

to 30th For pension income we need the pension assessment notices.



- to 31st In the case of pension benefits, we require information as to whether death benefits, lump-sum payments/severance pay and back payments of tax-privileged pensions are included.
- to 32nd Taxable income on sales is generated within ten years for the sale of buildings and within one year for all other assets. However, if the asset was used to make income, the speculation period is increased to 10 years. Please note that the sale of foreign currency amounts or private works of art etc. within one year is also considered a taxable private sale transaction. Furthermore, the purchase and sale of crypto-currencies (Bitcoins etc.) can lead to taxable income. If crypto-currencies are held, please send us the relevant documents (deposit statements, purchases and sales, payments with crypto-currencies etc.). We also ask you to inform us about other possibly taxable income, for example rentals within the framework of Airbnb.
- to 33rd The property tax is being reformed. This requires a revaluation of all properties, which is associated with corresponding tax returns. All property owners (including owner-occupied properties or undeveloped properties) are liable to hand in a tax return.

