
CHECKLIST FOR THE INCOME TAX RETURN



Engagiert. Persönlich. Digital.

Gerbermühlstraße 7
60594 Frankfurt am Main

Tel: 069 68 60 59 0
Notruf: 0177 68 60 59 0
frankfurt@edelmann-steuerberatung.de
www.edelmann-steuerberatung.de

Kleiner Biergrund 31
63065 Offenbach

Tel: 069 82 97 18 0
Notruf: 0177 68 60 59 0
offenbach@edelmann-steuerberatung.de
www.edelmann-steuerberatung.de

General information and documents:

- For new Clients: Copy of the identity card (for spouses: of both identity cards)
- Tax identification number of the children (alternatively request: www.identifikationsmerkmal.de)
- Income tax assessment previous year
- Tax assessment notices for inheritance or Gift cases in the declaration year
- Copy of previous year income tax return
- Certificate of church admission or leaving the church in the year of the declaration
- Tax consultancy costs (invoice tax consultant or wage tax assistance association) Bank details (IBAN)
- practiced profession
- additional residence abroad
- Foreign investments / accounts abroad

Income replacement benefits:

- Krankengeld
- Elterngeld
- Mutterschaftsgeld
- Arbeitslosengeld
- Übergangsgeld
- Insolvenzgeld

Special expenditure - pension expenditure (insurance):

1. Basic old-age provision (pension)

- Contributions to statutory pension insurance that are not withheld via payroll accounting (e.g. voluntary contributions by self-employed persons)
- contributions to agricultural pension funds
- contributions to occupational pension schemes (pension funds)
- Contributions to Rürup or basic pensions (concluded after 31.12.2005)

2. Riester-pension

- Information letter of the insurance about the electronically transmitted data
- Mini job:SV annual registration last year

3. Health and nursing care insurance

- Certificate on the paid contributions to health and nursing insurance

A certificate is not required if you are an employee or pensioner and are compulsorily or voluntarily insured in a statutory health insurance fund.

A certificate is required if you:

- are not employees or pensioners, or
- are privately insured or
- Have taken out separate health insurance for family members Family members include in particular spouses (including divorcees) and children (e.g. students).

Other provident expenses

- additional health and care insurance (e.g. for additional services or abroad)
- Accident Insurance
- Liability insurance (personal, motor vehicle or of pet owners liability)
- Unemployment, occupational and disability insurance
- Pension and life insurance

Special issues - Other:

- Maintenance payments to the divorced / permanently separated spouse (Tax identification number of the spouse)
- Compensation payments within the framework of the legal pension equalisation
- Expenditure on vocational training (e.g. first degree)
- Donations and membership fees
- Construction work on historical monuments or in redevelopment areas

Exceptional loads:

- current severely handicapped pass or notification of the pension office
- Employment of domestic help
- Home or care placement
- care of a permanently helpless person: severely handicapped pass or notification of the care level of the helpless person
- care costs (including nursing and care costs paid for relatives) Maintenance
- benefits for needy persons (e.g. support for children who no longer receive child benefit; or support for parents, e.g. abroad,
- alimony payments to the non-marital partner and his/her tax identification number
- Funeral costs
- Cost dyslexia children
- Vehicle costs in case of disability
- Handicap-friendly renovation of a house
- Medical costs (e.g. costs of dentures, glasses, prescribed drugs, artificial insemination, eye lasers)
- Spa costs (with proof of necessity)
- Replacement costs for fire damage
- Flood, storm damage
- Process costs in case of threat to existence
- Remediation of asbestos, dry rot, etc.

Costs of employment in private households (cleaner, child carer, au-pair):

- Salary expenses insurance
- Social security contributions
- accident insurance contributions

Costs for household-related services, help in the household, e.g.

- Cleaning the apartment
- Garden maintenance
- Preparation of meals in the household

Costs for nursing and care, e.g.

- Invoices from external care providers Home accommodation costs

Costs for craftsmen's services in private households, e.g.

- Repair, painting, varnishing of windows and doors / façade painting Leak test of sewage pipes Repair or replacement of floor coverings
- Modernisation of the bathroom or the fitted kitchen
- Chimney sweep
- Maintenance of the heating system Service charge settlement
- Previous year and / or year of declaration

Children - Childcare costs:

- Placement of children in kindergartens, day nurseries, nursery schools, children's homes and crèches as well as with childminders
- Employment of domestic help, if they are looking after children
- Supervision of children in the completion of homework at school

Proof in the form of a fee statement or invoice and account statement

- Residence of the other parent (in case of separation)

Children - children of full age:

- proof of school, university or vocational training (e.g. school certificate or certificate of enrolment)
- Income and allowances of the child (e.g. income tax statement of the child or BAföG notice)
- Out-of-town accommodation (e.g. address of student apartment) own contributions of the children to health and nursing care insurance

Children - Other:

- Period of receipt of child benefit, if not the whole year
- School fees for a substitute or general education supplementary school
- Severely disabled child's pass

income from non-independent work - Revenue:

- Wage tax certificate Declaration year of the employer Contractual documents on severance agreements

- Expense allowances received tax-free (e.g. as a trainer)
- Capital payment from company pension scheme

income from non-independent work - Advertising costs:

- Driving Dwelling - place of work/special features in the case of double housekeeping, company vehicles for private use, temporary workers or occupational groups without a fixed place of work
- Contributions to professional associations (e.g. trade union or chamber dues)
- Expenditure on work equipment (e.g. computers, tools, typical work clothes, trade journals, briefcases)
- Expenses for a home office
- Application
- Expenses telephone and Internet costs
- Contributions Legal expenses insurance
- Lawyer and litigation costs
- Costs for change of assignment (additional expenses for meals)
- Further education/training costs Travel to learning communities Occupational accident damage/travel accident
- Technical literature Travel costs for business trips Relocation costs
- Additional expenses for double housekeeping (travel, accommodation, meals)
- Costs of treating occupational diseases
- Own costs for a company car

Income from non-independent work - Capital-forming benefits:

- Annex VL Year of declaration
- application for housing subsidy

Capital assets:

Due to the final withholding tax since 2009, income from capital assets only has to be declared in certain cases.

- Income statements and annual tax certificates from all institutions in which you have invested money or private investment income
- Losses from cancellation of life insurance policies
- Foreign investment
- income Investment
- income Compensation payment by Bausparkasse due to termination of contract

Retired:

- Pension assessment notices
- Wage tax statements for company pensions (pension payments)
- Certificate of insurance for pensions from private insurance contracts

Renting and leasing:

- Rental income (Cold rent and levies)
- In case of change of tenant: new rental contract
- Income from renting garages or parking spaces
- Income from the leasing of undeveloped land (rent)
- Debt interest (including discount), even after the sale of the property
- Conclusion fees for a new building
- saving contract Account statements for separate rental accounts (and a. Account management fees)
- Brokerage fees for new tenants
- Appraisal, notary, land register fees
- Maintenance expenses (e.g. craftsman's Invoices or DIY store invoices) Property tax
- Complete service charge settlement of the property manager including previous year Service charge settlement with the tenant in the year of declaration
- If no property management is active:**
 - Street cleaning
 - Waste collection
 - Water supply and Drainage
 - House lighting
 - Heating and hot water
 - Chimney cleaning
 - House insurances
 - Caretaker
 - Stair cleaning
- Fees for cable connection
- Administrative costs
- Advertisements / Advertisements Purchases (e.g. furniture for furnished rental)
- Investment income

Rental and leasing - new acquisition / new production:

- Acquisition costs (sales contract)
- Production costs (construction invoices)
- Notary bills and notary's fees
- transfer tax
- Brokerage fees
- Apartment size (living space in square meters)

Other income:

- Income from maintenance payments
- Private sales transactions from the sale of real estate where the period between acquisition and sale does not exceed ten years
- Private sales transactions where the period between purchase and sale does not exceed one year (e.g. cars)

Photovoltaic system:

- Advance payments and billing of the energy supply company
- Acquisition invoice (in the first year)
- Installation / commissioning costs (in the first year)
- Interest on debts
- Account management fees
- Repairs
- Roof rent
- Tax consultancy costs
- Insurance PV system

Notes:



Edelmann & Partner
Steuerberatungsgesellschaft
PartG mbB
Gerbermühlstraße 7
60594 Frankfurt am Main
069 68 60 59 0
frankfurt@edelman-steuerberatung.de
edelmann-steuerberatung.de