

General information:

- New intake: Tax Identification Number (of all family members), last tax assessment (if available: copy of last tax return), phone number, email address
- Current bank account: IBAN
- When changes in family status occur: certificate of marriage, birth and death
- When leaving the Church: copy of certificate of resignation

Income:

- Electronic wage and tax statement
- Certification „Baulohnkasse/SOKA Bau“
- Contracts concerning severance agreement/partial retirement agreement
- Certification of unemployment benefit, insolvency wage, sick benefit, maternity benefit, parents money, temporary allowance, injury benefit
- Capital-forming benefits („Anlage VL“)
- When receiving pensions (pension awards + pension increase notice or pension change notice)
- Alimant payments to the seperated or divorced marital partner
- Income from external mandates and activities
- Documents concerning foreign income/wages

Income from capital assets:

- Certificates for tax purposes and income statements of all banks
- Documents about foreign capital income

Rental income/Lease income:

- Floor area and living area distribution
- Gains (cold rent + shares in the costs)
 - (tenancy agreements, lease agreements, utilities statements previous year + the year before)
- Spending/Outgoings:
 - custodian statements, credit expenditures, property tax, insurances, domestic electricity, interests, construction invoices, maintenance invoices

Business owner: photovoltaic systems:

- Information about the production per year in kWp
- Network operator statement
- Invoices for the photovoltaic system, service, insurance etc.
- Electricity costs charged to tenants

Do you have further gains?

- If you do then please bring the appropriate documents (documents of earnings and expenses)

Children:

- Birth certificate (if birth is in tax year)
- Tax Identification Number
- To 14 years of age: care costs (nanny, kindergarten, hoard, babysitter)
- From 18 years of age: proof of nonresidence; for a second apprenticeship: proof of gainful employment
- School fee
- Certificate of disability
- Private health insurance

Income-related expenses:

- Labor union or professional associations contributions
- Legal cost/accident and duty liability insurance contributions
- Journeys domicile → job (distance + number of workdays) for more than 20.000 km p.a. please save the car workshop or MOT invoices as proof/note the mileages
- Bring along the pay slip for a company car, certificates for self beared costs in the context of company car
- Business trips, external activities (we hold corresponding forms ready for you)
- Own share for accident costs on your way to work
- Application expenses (travel costs, application letter etc.)
- Work equipment (e.g. work clothing, PC, professional literature, notebook, desk etc.)
- Expenses concerning double housekeeping (rent, utilities, organization of the second home)
- Further education and apprenticeship costs (costs of participation, travel costs, teaching material, accommodation expenses, costs of second job training etc.)
- Costs for study room (living area distribution, layout, bill of utility costs, rental agreement, costs for furnishings)

Extraordinary expenses:

- Certificate to „Riester-Rente“ or „Rürup-Rente“ (VBL, ZVK or private assurer)
- Annual certificate of private health insurance
- Proofs for insurance premiums (e.g. life-, accident-, health additional-, liability-insurance)
- Donation receipts (to parties, charitable organizations e.g. „DRK“, „ASB“, fire department etc.+ statements of account in case of missing receipts)

Extraordinary burdens:

- Own share payment for medicine, glasses, dentist, cure (if physician-directed)
 - Costs of divorce
 - Funeral costs (if not covered by the property)
 - Proof of a handicap
 - Alimony/benefits to children (without demand for child allowance), parents or to the life partner and evidence of the supported person
 - Alimony to family members living abroad are to be proved with payments and certificates from the foreign authorities in official form
- We are able to give you certificates in different languages for foreign authorities.

Household-related employment relationships, services and craftsman services

- Concerning this please regard the hints on the back-page!

This is not a concluded list!

Please bring all documents of which you think are fiscal necessary for the consulting.

Checklist household-related services – performed by a service provider

- Cleaning of the domicile and the staircase, washing, cooking, ironing
- Garden upkeep, winter service, street cleaning
- Moving expenses (invoice of the moving company)
- Care and support services in the old people's home or in assisted living, according to billing

Checklist craftsman services – performed by a company or a service provider

- Typical and annual: chimney sweep, heating maintenance, reading and measurement services
- Works on interior and exterior walls
- Works on the roof, frontage, garage or the like
- Repair or replacement of windows and doors
- Paint/varnish of doors, windows (inside and outside), closets, radiators and heating tubes
- Repair or replacement of floorings (e.g. carpets, parquet, slabs)
- Repair, maintenance and replacement of heating systems, electrical installations, plumber and heating installations
- Modernization or replacement of the fitted kitchen
- Modernization of the bathroom
- Repair and maintenance of objects in the household of the tax payer (e.g. washing machine, dishwasher, stove, television, personal computer)
- Arrangements for landscape gardening
- Paving works on the property
- Controlling expenses (e.g. charge for chimney sweep)

Requirements for the deduction

- ✓ Only expense of time and labour including the invoiced travel costs plus turnover tax are benefited.
- ✓ All works have to be performed in the household or on the premises.
- ✓ You have to indicate the part of the labour costs separately in the invoice.
- ✓ Invoice of the company and proof of payment (bank statement) have to be enclosed. Cash payments will not be accepted.
- ✓ For minijobs: expenses plus additional costs of the miners' guild and the trade association.
- ✓ **<Not benefited** are expenses which are supported publicly by low-interest loans or taxless grants.

Apartment owner/tenant

- ✓ The annual statement of the additional costs or a certificate of the lessor or his administrator.

The corresponding contributions for benefited services/craftsman services which were paid in the current year are listed separately in the annual statement.

Please contact the Innova Steuerberatungsgesellschaft mbH for any further questions!