

CHECKLIST

SWISS INDIVIDUAL TAX RETURN 2023

Personal details 2023 (existing clients: please inform about changes compared to previous year)

- Complete personal data
- Information on employment, marriage, birth of a child, retirement, Divorce (payment of alimony), separation, inheritance, donation, church membership, etc.
- Job title, main and secondary occupation
- Employer
- Children for whose support you provide (Surname, first name, does the child live in the same household?, date of birth, custody, school / training company / university, expected duration of education/training)
- Other persons supported

General

- All original forms of the tax return 2023
- New clients:** copy of the complete **2022** tax return (if available)

Worldwide income

Gainful occupation 2023

- All salary statements, also for secondary and part-time earnings (of both spouses).
- also on additional earnings such as school board compensation, public authority activities, fire department, etc.
- for self-employed individuals: summary of income and expenses
- any daily allowances and attendance fees, board of directors' fees, natural compensations

Substitute income 2023 (retirement income, insurance benefits, etc.)

- AHV, IV, pension fund pension certificates (copy of a payment slip 2023), other retirement income
- Orphan's pension certificates
- Daily allowance certificates (unemployment insurance, health and accident insurance)
- Alimony received/paid (payment receipts, divorce convention)

Other income 2023

- Information on the sale/purchase of vehicles (type, brand, year of purchase, price).
- Lump-sum settlements (pension fund, insurance), payment voucher, reason for payment (home ownership, severance pay, for permanent disadvantages)
- Significant participation in companies, partnerships
- Benefits not declared by the employer on the salary statement (apartments, etc.)
- Unpaid interruptions in employment 2023 with explanations
- Other domestic income and other income from abroad

Other material and personal deductions

- Membership fees and contributions to political parties in 2023
- Receipts for payments to persons in need of support in 2023
- Receipts for uninsured medical and dental expenses in 2023
- Receipts for donations in 2023
- Receipts for payment of childcare expenses in 2023

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Worldwide Wealth 2023 (existing clients: please inform about changes compared to previous year)

- Undistributed inheritances (settlements, tax inventory)
- Assets of self-employment
- Gifts or inheritances (tax inventory if available)
- Other assets (cash, precious metals, precious stones, cryptocurrencies, boats, collections, horses etc.)
- Lottery winnings

Securities (existing clients: please inform about changes compared to previous year)

- All interest and balance statements as of 31.12.2023 from bank/postal accounts and securities accounts (also from accounts that have been balanced during the year)
- Dividend statements of significant participation in companies
- Details of securities/fixed-term deposits as at 31.12.2023 (outside securities accounts)
- Any repayment or purchase receipts for securities (outside securities accounts)
- Information regarding employee options and employee shares (if not reflected on salary statement)

Real estate (existing clients: please inform about changes compared to previous year)

- Current official value
- Current imputed rental value (Eigenmietwert)
- Summary of rental income 2023 in Switzerland and abroad
- Invoices/receipts for maintenance, operating and administrative costs in 2023
- Condominium owner statements in 2023
- Participation in real estate companies

Debts (existing clients: please inform about changes compared to previous year)

- Debts as of 31.12.2023 and debt interest statements for 2023 (mortgages, credits, loans, taxes owed), information about amortization.

Professional expenses

- Travel costs to the workplace (train, bus, bicycle, car, etc.) in 2023
- Compilation of professional expenses (further education costs, receipts, details) in 2023

Insurances

- Certificates 2023 for tied pension plans (pillar 3a)
- Certificates 2023 for purchase benefits into pillar 2
- Surrender value certificates of life and pension insurance policies as of 31.12.2023
- Information on life insurance policies 2023 (year of conclusion/year of expiry, sum insured, annual premium)
- Certificates of health insurance premiums and health insurance statements 2023