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CHECKLIST

SWISS INDIVIDUAL TAX RETURN 2024

Personal details 2024 (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 2024
- ◻ **New clients**: copy of the complete **2023** tax return (if available)

Worldwide income

Gainful occupation 2024

- ◻ 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 2024 (retirement income, insurance benefits, etc.)

- ◻ AHV, IV, pension fund pension certificates (copy of a payment slip 2024), 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 2024

- ◻ 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 2024 with explanations
- ◻ Other domestic income and other income from abroad

Other material and personal deductions

- ◻ Membership fees and contributions to political parties in 2024
- ◻ Receipts for payments to persons in need of support in 2024
- ◻ Receipts for uninsured medical and dental expenses in 2024
- ◻ Receipts for donations in 2024
- ◻ Receipts for payment of childcare expenses in 2024

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CHECKLIST

SWISS INDIVIDUAL TAX RETURN 2024

Worldwide Wealth Wealth 2024 (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 31.12.2024 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 31.12.2024 (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 2024 in Switzerland and abroad
- □ Invoices/receipts for maintenance, operating and administrative costs in 2024
- □ Condominium owner statements in 2024
- □ Participation in real estate companies

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

- □ Debts as of 31.12.2024 and debt interest statements for 2024 (mortgages, credits, loans, taxes owed), information about amortization.

Professional expenses

- □ Travel costs to the workplace (train, bus, bicycle, car, etc.) in 2024
- □ Compilation of professional expenses (further education costs, receipts, details) in 2024

Insurances

- □ Certificates 2024 for tied pension plans (pillar 3a)
- □ Certificates 2024 for purchase benefits into pillar 2
- □ Surrender value certificates of life and pension insurance policies as of 31.12.2024
- □ Information on life insurance policies 2024 (year of conclusion/year of expiry, sum insured, annual premium)
- □ Certificates of health insurance premiums and health insurance statements 2024