

## Tax return checklist natural persons

### General

- All forms from the current tax return
- Copy of the last tax return submitted (unless prepared by us)
- Copy of the last tax assessment decision notice
- Data for tax liability during the calendar year
- If you wish to submit your tax return digitally, we require all supporting documents as individual PDF files (e.g., each bank account as a separate PDF, not all bank accounts together in one PDF).

### Income (worldwide)

- All salary statements, including those of your spouse, for main and secondary employment
- Signed annual financial statement (self-employed persons only)
- Information or receipts relating to replacement income (AHV, pension fund, daily allowances, SUVA, health insurance, etc.)
- Information on alimony received or paid (proof of payment, copy of judgment)
- Other income (capital settlements for recurring benefits, qualified participations, etc.)
- Residential rights, usufructs
- Summary of income from undistributed inheritances
- Other income

### Business expenses (worldwide)

- List of further education costs with receipts
- Travel costs to work (train, bus, car, etc.) with mileage details
- Meals away from home (restaurant, canteen, returning home for lunch, etc.)
- Work room (proportion of apartment), shift work, specialist literature
- Weekly residence
- Information on percentage of employment (if not 100%)

### General expenses (worldwide)

- List of children (last name, first name, date of birth, school, duration of education, maintenance payments for divorced persons, living within/outside the household)
- List of support payments to relatives
- List of illness and accident costs borne by yourself
- List of donations and contributions made to political parties
- Confirmation of contributions paid to pillar 2 and/or pillar 3a
- Asset management costs
- Confirmation of purchases of contribution years in the pension fund
- Confirmation of external childcare costs
- Other deductions

### Real estate (worldwide)

- Copy of the latest valuation by the municipality (for single-family homes and condominiums)
- List of rental income for rented properties
- List of maintenance, operating, and administrative costs (including receipts for amounts over CHF 1,000)
- Condominium statement including list of renovation fund contributions
- Relevant information on secondary tax domiciles (in Switzerland and abroad)

### Securities (worldwide)

- All postal and bank statements as of December 31, including interest income
- Statement of balanced accounts as of the balance date with interest information
- Tax statements for securities accounts as of December 31
- Purchase and sale statements for securities outside of accounts
- Information on employee options, shares, and participation certificates received

### Debt (worldwide)

- Debt (worldwide)
- Statements as of December 31, including proof of interest payable on all mortgage, loan, and credit accounts
- Details of private loans as of December 31, including interest paid
- Other debts (taxes, etc.)

### Insurance (worldwide)

- Surrender value certificates for life and pension insurance policies
- Information on life insurance policies (year of conclusion/expiration, sum insured, premiums, etc.)

### Assets (worldwide)

- Other assets (paintings, vehicles, gold, cash, etc.)
- Information about additions to or disposals of receivables (e.g., private loans)
- Shares in undistributed inheritances, business shares, and cooperation shares
- Other assets

### Capital payments (worldwide)

- Proof of capital payments received (BVG, from tied private pension provision pillar 3a, etc.)
- Information on gifts received and made, advance inheritance payments, and inheritances