



# Checklist fort he income consultation

® Gonze & Schüttler AG – Economic and tax consultancy company  
Frankfurt am Main – Nidderau – Leipzig – Döbeln

[www.steuer-gonze.de](http://www.steuer-gonze.de)



## 1. General information:

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

## 2. Children:

- Birth certificate (if birth is in tax year); Tax Identification number, Certificate of disability; Private health insurance
- Up 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

## 3. 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, parent's money, temporary allowance, injury benefit
- Capital-forming benefits ("Anlage VL"); When receiving pensions (pension awards + pension increase notice or pension change notice)
- Annuity payment certification or yearly pension award; Alimont payments to the seperated or divorced spouse 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

### Income-related expenses:

- Labor union or professional associations contributions ; Legal cost / accident and duty liability insurance contributions
- Home → job (distance + number of workdays) for more than 20.000 km p. a. please save the car workshop or MOT invoices as proof to note the mileages
- Bring along the pay slips for the company car, certificates for self bearded 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
- Job-related moving expenses (i. e. costs for real-estate agents, night stop, forwarder, rental car, rental compensation)
- Application expenses (travel costs, application letter etc.)
- Work equipment i.e. 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, costs of second job training)
- Costs for study room (living area distribution, layout, bill of utility costs, rental agreement, costs for furnishings)

### Extraordinary personnel expenses:

- Certificate to „Riester-Rente“ or „Rürup-Rente“ - (VBL, ZVK or private assurer)
- Annual certificate of private health insurance
- Proof of insurance premiums i.e. (life-, accident-, health additional-, liability-insurance)
- Donation receipts (to parties, charitable organisations i.e. "DRK", "ASB", fire department etc.+ Statements of account by missing receipts)

### Extraordinary burdens:

- Own share payment for medicine, glasses, dentist, cure, 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 supports person; Alimony to family members living abroad are to be proved with payments and certificates from the foreign authorities in official form

### 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

## Checklist for 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 that retired people have or in assisted living, according to billing

## Checklist for craftsmen 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 heating systems, electrical installations, plumber and heating installations
- ☐ Renovation or replacement of the fitted kitchen
- ☐ Renovation 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 deduction

- ✓ Only expenses of time and labour including the invoiced travel costs plus turnover tax are benefited.
- ✓ All work 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 minijob expenses plus additional costs of the miner's 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.

### Subsidiaries:

**Frankfurt am Main – City:** Eschersheimer Landstr. 34, Telefon: 069 – 40 564 785

**Nidderau-Windecken** – Ostheimer Straße 57-61, Telefon: 06187 – 92 080

**Nidderau-Heldenbergen** – Arkadenhof, Am Steinweg 14, Tel. 06187 – 920 960

**Leipzig** – G&S Niederlassung: Rosa-Luxemburg-Straße 4, Telefon: 0341 – 961 44 81

**Leipzig:** - G&S Tochter: **MINERVA GmbH**, Lessingstr. 22, Telefon: 0341 – 463 665 20

**Döbeln – City:** Kreuzstraße 1, Telefon: 03431 – 579 300



TIP: Detailed information available on the Internet: [www.steuer-gonze.de](http://www.steuer-gonze.de)

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### **This is not a concluded list!**

**Please bring all documents of which you think are fiscal necessary for the consulting.  
Don't worry – missing documents can be given later.**