

CHECKLIST FOR THE 2024 INCOME TAX RETURN

Attention:

The following checklist is intended to help you your documents for your 2024 tax return. The lists under the respective points are only examples and **do not claim to be exhaustive**. Nor does the listing of an item imply that these expenses will have a tax-reducing effect in your specific case. Please also check your tax return for the previous year to see what data was provided and submit this data to us for 2024.

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A. GENERAL INFORMATION / INFORMATION ON PERSONS:

I. Tax number/identification number/ tax office/ tax assessment notice for the previous year/ last advance payment notice/ notice as at 31.12.2023 regarding the remaining loss carryforward for income tax purposes
(only if we do not already have the information)

II. Taxpayer / Spouse

- Surname, first name
- Full address
- Birthday
- Profession
- Job description (to determine the first place of work)
- Marital status (since when?)
- Religious affiliation
- Complete bank details

- Relationships with financial institutions abroad (account with a foreign bank)
- Proof of any disability

III. Wife

- Surname, first name
- Full address, if different
- Birthday
- Profession
- Job description (to determine the first place of work)
- Religious affiliation

- Relationships with financial institutions abroad (account with a foreign bank)
- Proof of any disability

IV. Children

- Surname, first name
- Full address, if different
- Birthday
- Amount of child benefit received (however, entitlement is decisive)
- Who receives child benefit?
- Responsible child benefit fund
- Identification number
- Health and long-term care insurance paid by parents
- Payments for the care or accommodation of the child and any tax-free employer reimbursements
- School fees for private schools
- Proof of any disability

If children are 18 years or older and still in education:

- School or study certificate or vocational training contract
- Certificate of voluntary social year, if applicable
- Address and expenses for external accommodation
- Maintenance payments to children, if applicable
 - Tuition fees
 - Initial training or secondary training

Attention:

Please also the expenses for your child's initial education/first degree that were borne by the child itself or by you. This applies even if your child did not earn any income of their own. We can use these documents to check whether it may be advisable for your child to submit their own income tax return to the tax office.

In the case of separated or unmarried parents / divorced marriage:

- First and last name of the other parent
- Full address
- Any maintenance payments/payments for pension equalization to the divorced spouse

B. INSURANCE, DONATIONS, MEDICAL EXPENSES, ETC:

I. Insurances:

Please submit the amounts paid in 2024 for the following insurance policies, including the corresponding receipts:

- (Voluntary) contributions to DRV, pension funds & pension schemes, life, health, accident and private liability insurance, including motor vehicle, pet owner and landowner liability insurance as well as certificates for Riester pension plans.
- Certificate of basic care private health insurance
- Paid health and long-term care insurance for children/by the children
- Bonus payments for health-conscious behavior do not have to be declared

II. Donations, medical expenses, maintenance payments, tax consultancy costs, etc:

Please submit evidence of the amounts paid in 2024 and any reimbursements received in advance or retrospectively for the following points:

- Donations to clubs, political associations and parties, etc.
- Medical expenses, costs of medical treatment, medical aids, spa costs, etc., health insurance reimbursements
- Maintenance payments to separated or divorced spouses and to persons in need of support such as parents, children not entitled to child benefit or other close relatives. Please state the name, address, degree of relationship, tax identification number and income of the person receiving support as well as the amount of the payments. Tax consultancy costs paid (due to any proportionate income-related expenses included)
- Education costs (e.g. tuition fees, etc.)
- Care of relatives (name, address, degree of kinship, which other caregivers were present)

C. HOUSEHOLD-RELATED EMPLOYMENT/SERVICES:

I. Household-related employment:

If you have incurred expenses for the employment of an employee who performs household-related activities, please both the receipts for your expenses and the employment contract. Household-related activities are, for example, the preparation of meals in the household, cleaning the home, gardening and the care, nursing and supervision of children, sick, elderly persons or persons in need of care and pets in your own household. This does not include teaching (e.g. language lessons) or sports and other leisure activities.

Employment is understood to mean both an employee in a so-called "mini-job" relationship and a regular employment relationship.

(Please note: Employment relationships between close relatives or partners in a non-marital cohabitation cannot be recognized as a rule).

II. Household-related services:

This initially includes all expenses that can also be deducted in the context of household-related employment if they are provided by a self-employed company instead of an employee employed by you. In particular, the following expenses can be considered here: Cleaning of the home (e.g. the work of a self-employed window cleaner), care of relatives (e.g. by using a care service), winter services, gardening (e.g. by a gardener). Removal services - minus reimbursements from third parties such as employers - also belong to household-related services.

Furthermore, please also the invoices for manual work for renovation, maintenance and modernization measures that were carried out in your household, provided that the invoice was also paid in 2024. Manual work includes, among other things

- Work on interior and exterior walls,
- Work on the roof, facade, garages, etc,
- Repair or replacement of windows and doors,
- Painting/varnishing doors, windows (inside and outside), wall cupboards, radiators and pipes,
- Repair or replacement of floor coverings (e.g. carpeting, parquet, tiles),
- Repair, maintenance or replacement of heating systems, electrical, gas and water installations, smoke detectors and fire extinguishers,
- Modernization or replacement of the fitted kitchen,
- Modernization of the bathroom,
- Repair and maintenance of items in the taxpayer's household (e.g. washing machine, dishwasher, stove, television, personal computer),
- Piano tuning,
- Measures for garden renovation, expansion and redesign,
- Paving work on the residential property,

regardless of whether the expenses for the individual measure constitute maintenance or construction expenses. In this respect, handicraft activities as part of a new construction project are not eligible.

Inspection expenses (e.g. fees for chimney sweeps or for the inspection of lightning protection systems) are also eligible. The same applies to work carried out for house connections

(e.g. cables for electricity or television), insofar as the expenses relate to the supply lines to house or apartment and are not incurred as part of a new construction project; expenses in connection with supply lines located on public property are not eligible.

The commissioned company does not have to be entered in the register of craftsmen; small businesses within the meaning of Section 19 (1) of the Value Added Tax Act .can also be commissioned with the service

The **tenant of an apartment** can also claim the tax reduction in accordance with Section 35a EStG if the ancillary costs to be paid by him include amounts owed for household-related employment, household-related services or manual work. Their share of the expenses paid by the landlord in non-cash form must either be shown in the annual statement of accounts or verified by a certificate from the landlord or the landlord's manager.

Therefore, please make sure that the corresponding amounts are shown separately in the service charge statement!

It is also possible to claim tax relief in accordance with Section 35a (1) or (2) EStG if the independent and self-contained household is located in a care home. The activities and services provided in the home resident's household and billed individually, such as cleaning the home, care or handyman services, are eligible.

These benefits may also favored in a **second home**.

Please note: In order for the tax office to recognize household-related services, it is essential to present the invoice and proof of payment to the contractor's account. **Cash payments should therefore be avoided at all costs! In addition, the invoice must show the respective proportion of wages and materials.** This is possible by showing both items separately or by showing one item. The item not shown must then be easy to calculate.

In the case of both household-related employment and household-related services, only the wage costs plus travel expenses are deductible from income tax to a limited extent (€ 510 to € 4,000)!

D. COMMERCIAL OR FREELANCE ACTIVITY:

General information

Type of activity: If bookkeeping has been prepared and we do not already have it, then the bookkeeping including accounts, totals & balances list, advance VAT returns, etc.

If no accounts have yet been prepared, then statements, records and **receipts** for:

Revenue:

All income connection with the commercial or freelance activity, including credit notes from clients and coronavirus emergency aid.

Expenditure:

All expenses associated with the commercial or freelance activity.

In particular vouchers for:

General costs:

- Purchase of goods/procurement of external services
- Rent and other premises costs for the business premises
- Business insurance, such as public liability
- Telephone/mobile phone/Internet/postage
- Office supplies/specialist literature/trade journals
- Durable assets over € 250, e.g. computers, office furniture, etc.
- Properly completed hospitality expenses
- Customer gifts

Travel expenses:

- Cab, airplane, train or bus costs
- Accommodation costs
- List of absences from work for business trips of more than 8 hours

Own car:

Please submit all receipts for gasoline, insurance, etc. If the car is not used more than 50% for business purposes (journeys from home to work are business-related), please prepare a list of business journeys with mileage details. In cases more than 50% business use could be disputed, please submit records showing the proportion of business and private use. (The records do not have to be in the form of a proper logbook).

Study:

In any case, please the documents relating to furnishings used for business purposes if these were newly purchased or previously used privately.

If you use a study and this study is the center of all your business and professional activities, please attach a sketch of the apartment or house (including square meters) and submit receipts for all costs relating to the apartment. In particular: Rent, gas, electricity, water, cleaning in the case of ownership, debt interest if applicable, acquisition or production costs of the apartment.

Which spouse owns the house/apartment in the study is used?

If do not meet the requirements for a home office, how many days did you work from home?

Future investments:

Please also submit information on movable assets that you intend to purchase within the next three years.

Shareholdings

Please to us the notifications of commercial investments that you have already received and let us know if there are any further investments.

Shares in corporations

If you have sold shares in domestic or foreign corporations whose shareholding amounted to at least 1% of the share capital, please inform us of the acquisition and sale price as well as other costs incurred.

Income from photovoltaic systems

Since 2022, a tax exemption for income and withdrawals has been provided for smaller photovoltaic systems.

Please let us know if you are the owner or co-owner of smaller photovoltaic systems and these were not already known here.

E. NON-SELF-EMPLOYED ACTIVITY:

I. Income:

Income tax certificate

Please submit all income tax certificates for the year 2024. In addition, please briefly describe your activity, in particular where you regularly for your employer (e.g. at the employer's premises or at the customer's site). Was remuneration paid for several years (e.g. severance pay)?

Unemployment benefit, sickness benefit, short-time working allowance, maternity benefit, parental allowance, etc. you received so-called wage replacement benefits in 2024, please enclose the corresponding certificates from the employment office or health insurance company, etc.

II. Advertising expenses

Travel between home and first place of work:

- Address of the first place of work
- Single kilometer distance between your home and the first place of work (the most convenient route is decisive)
- If you use public transportation, please submit the travel costs for this.
- Number of working days (excluding vacation and sick days)
- If you provided with a company car, please let us know if you visit your first place of work on fewer than 15 days a month. In this case, we need a precise list of the days on which you your place of work and your payslips for the year 2024.
- If applicable, accident costs in the event of an accident on a journey between home and place of work.

Travel expenses / change of assignment:

- Accommodation costs
- Expense reports / reimbursements by employers
- List of business trips if absent from work or home for more than 8 hours

Study:

In any case, enclose documents on furnishings used for business purposes if they were newly purchased or were previously used for private purposes.

If you use a study and this study forms the center of your entire business and professional activities, please submit a sketch of the apartment with details of the total living space and the size of the study as well as details of the costs incurred (rent, ancillary costs, maintenance costs, etc. in the case of property, possibly debt interest, acquisition or production costs of the apartment). Which spouse owns the house/apartment in which the study is used?

If do not meet the requirements for a home office, how many days did you work from home?

Double housekeeping:

If you maintain an additional residence at your place of work, please submit the following information:

- Address, start of occupancy and any relocation costs incurred
- Costs for ongoing maintenance, such as rent, gas, electricity, water, etc.
- Number of trips to your family home (primary residence), distance kilometers between the two homes

Other income-related expenses:

The following expenses should be compiled and submitted with receipts if they are related to your employment:

- Work clothes
- Office supplies / specialist literature
- Training costs (if not borne / reimbursed by the employer)
- Application costs
- Relocation costs if the move was for professional reasons
- Professional liability / contributions for membership of professional associations or trade unions
- Expenses for computers if computers are also used for business purposes
- Employee catering (with details of the persons catered for)

F. CAPITAL INCOME:

Please enclose the tax certificates and deposit statements from your bank(s).

Please note: If withholding tax is levied, the original tax certificates are required. Only these entitle you to offset the withholding tax on interest against your income tax!

The following documents are also relevant:

- Interest income from personal loans
- Profit distributions from shares in corporations that have not flowed through a bank custody account
- Interest from other capital claims (e.g. tax refunds)
- Interest from building society savings

G. pensions, private sale transactions and other income:

I. Private sales transactions:

If you have carried out tax-relevant sales transactions in 2024, please submit all related documents, in particular documents on the income generated and expenses incurred. Private sales transactions are currently relevant in the following cases

Sale of real estate:

Sale of land and real estate acquired within the last ten years. The same applies to land and real estate that has been acquired free of charge (inheritance or gift) within the last ten years and for which your period of ownership and that of the testator or donor together do not ten years. The transfer from business assets to private assets and sale within ten years also constitutes a private sale transaction, as does the transfer as a result of the division of assets in the event of a divorce. In all three cases, apartments that were used exclusively for own residential purposes from the date of acquisition or construction to the date of sale are exempt from taxation. The same applies to apartments that were used exclusively for own residential purposes in the year of sale and in the two preceding years.

Shares in corporations:

Acquisition or sale of shares in domestic or foreign corporations (GmbH, Ltd)

Short sales:

Sale of assets where the sale took place before the acquisition (e.g. foreign currencies, precious metals)

II. Pension income:

If you are applying for a new pension, please enclose the pension certificate.
Otherwise, the respective pension adjustment notifications for 2024 are sufficient

III. Other income:

This the following income:

- Occasional income, e.g. from commissions for referrals
- Maintenance payments received from a separated or divorced spouse
- Income from the rental of movable property (e.g. containers)
- Other recurring payments

Please provide evidence this income and expenditure in the form of appropriate receipts.

H. LETTING AND LEASING:

I. General information:

Please submit a separate list and supporting documents for each of your properties.

In the case of a **new purchase**, please submit the following documents:

- Notarized purchase contract,
- Receipts for incidental costs such as real estate transfer tax,
- Landesjustizkasse,
- Notary fees etc.,
- Loan agreement for financing the purchase price etc., if applicable.

In the case of a **new installation**, please submit the following documents:

- Notarized purchase agreement for property,
- total production costs including all ancillary costs,
- other ancillary costs,
- If applicable, loan agreement for financing the property or the production costs

You should also submit the following documents for changes or new mandates:

If a rental property is partially owner-occupied (e.g. apartment in a two-family house), information on the respective living and usable areas is also required. In this case, please submit a **plan or floor plan of the property** with the apartments and total areas concerned.

When renting or transferring to relatives free of charge, we require the

- Rental agreement,
- Information on apartment size and
- Details of the rent actually paid and
- Information on the customary local rent.

II. Revenue:

- Net rental income and VAT received for rentals subject to VAT
- Contributions received, additional payments received or refunds paid
- Garage rents and other income, e.g. interest from building society savings in connection with building society financing
- Lease, leasehold

III. Advertising expenses:

- Financing costs, in particular certificate of debt interest paid
- Operating costs, e.g. gas, water, electricity, property tax, chimney sweep, sewer fees, etc.
- Maintenance expenses, such as repairs

- Property manager costs / general administration costs / building insurance / account fees
- Service charge settlement
- Brokerage fees / costs for newspaper advertisements
- Costs for inventory and gardens

IV. Notifications of income from real estate companies / investment funds

concluding remark:

We hope that this checklist has provided you with valuable assistance in compiling your documents. Of course, the checklist contains many points that do not apply to you. In this respect, you do not need to provide any information.

Furthermore, the checklist does not all the points that will reduce your personal tax burden. Therefore, please contact us if you have any questions. We will be happy to help you further.

And please remember: the more complete and better organized the documents you provide us with, the faster we can process your tax return.