
Pratteln, January 2024

CHECKLIST FOR 2023 TAX RETURN

Dear Sir or Madam,

To ensure that we can prepare your 2023 tax return properly, we need the following documents (please also provide us with your spouse's/partner's (registered partnership) data at the same time!):

General information (especially important for new customers!):

- Date of birth
- Marital status
- Profession/job
- Working load
- Number of shift days
- AHV no. (pension insurance no.)
- If there are children: Surname, first name, date of birth, who do the children live with?
- If you have children together: Name and ID number of the domestic partner
- Statement on any gaps in income
- Tel. no. or e-mail address for questions
- PersID, Registernumber, addressnumber (depending on canton)
- Confession

Income:

- Wage/salary slip(s) from your employer and receipts for work-related expenses in 2023 (e.g. fees for professional associations, metro card, vehicle costs)
- Proof of pension insurance/disability insurance (AHV/IV) payments and any supplemental benefits
- Pension statement (pension, accident and military insurance, etc.)
- Records of substitute sources of income such as daily allowances for unemployment insurance, etc.
- Records of lottery, Lotto-Toto winnings in 2023 (**Please keep in mind that prizes such as trips, etc. valued at more than CHF 1,000.00 are considered income subject to tax! Losses up to the amount of your winnings are, however, deductible!**).
- Other income from supplementary sources of income
- Certificate of fire brigade service

Assets (without properties):

- Tax statements for your bank accounts at the end of the year (balance and interest statement) for 2023
- Securities statements of your custody accounts at the end of 2023
- Interest and dividend statement for your securities (stocks, bonds, funds, etc.)
- Purchase and sales accounts for your securities (stock exchange statements)
- Statement of asset management costs, bank fees, etc.
- Statement of received Retrocession
- Proof of the tax values of life insurance policies (**Redeemable insurance policies are now taxed as assets for ongoing pension payments with the existing buyback value!**).
- Breakdown of inheritance and gifts received and given (when, from whom, to whom, how much? With complete name and address).
- List of vehicles (model, value as new, 1st placing on the market)

Properties:

- Land register value indicator(s)
- Receipts for property expenses (maintenance costs, environmental protection and energy saving measures, statement of contributions to the renovation fund for condominium ownership. **The determining factor is an invoice/receipt date of 2023!**).
- For rented properties: Summary of the rents

Note: The external cantonal property tax may be deducted from the maintenance costs at federal and canton level (BL)! Please also keep your tax invoices.

Debts:

- Records of debt interest (**mortgage interest, credit cards, interest for late payments pursuant to tax statements if paid in 2023!**)

Other deductions:

- Records of alimony/child support payments
- Proof of payments to voluntary private pension provision (pillar 3a)
- Proof of the purchase of missing contribution years within occupational pension (pillar 2)
- Records of AHV contributions paid by unemployed individuals
- Records of related to illness, accident or disability you paid for yourself (also remember to keep the receipts for dental or optician expenses or shoe inserts!)
- Receipts for voluntary donations
- Receipts for child care expenses (**only for children up to age 14, but now also deductible when parents are enrolled in professional training**)
- Proof of travel expenses (remember to ask your employer for a confirmation)
- Receipts for further training/retraining
- Offsite meals or shift work at night

ADDITIONALLY FOR FREELANCERS:

- Contributions to occupational pension (pillar 1) as long as not already reflected in accounting
- Contributions to occupational pension (pillar 2)
- Contributions to voluntary private pension provision (pillar 2)
- 2023 balance sheet and income statement
- Questionnaire for freelancers
- Owner of GmbH or AG: Certificate from the tax authorities of the tax value of the securities

Please also always enclose the tax return and the definitive assessments from the previous year, including their enclosures. Inform us of all changes made in 2023, e.g. new children, change in marital status, change in employment status or working hours, changes in address, etc.

Make sure that you have included all documents from banks, health insurance, etc. They help ensure that the process goes smoothly and can reduce your costs. We are available should you have questions.

We would also like to remind you that you always have to declare all global income and assets! Due to various double taxation treaties, you will not be taxed twice on income or assets! But they will be factored in to determine your tax rate!

Avoid interest on late payments! Advance payments make a lot of sense. You can make advance payments for federal and state tax. Make sure to check which payment slip you are using. The tax authorities do not automatically reconcile accounts. It is possible that you have a tax credit for federal taxes and owe tax at state level. Despite having credit for federal taxes, interest for late payment will apply at state level.

**This checklist is considered a guide and is not exhaustive!
Even though we prepare your tax return for you, you are still responsible for the completeness and accuracy of the information.**

Kind regards,

Your **klein** TREUHAND team