

Checklist: Swiss Tax Declaration

Documents for the tax year 2023

(based on the regulations for residents of the canton of Bern; similar documents apply for residents of other cantons)


Before meeting for the tax consultation, please fill out this check-list and prepare the required documents. This will help to conduct our tax meeting in the most efficient way. Thank you.

Were there any changes in 2023 compared to the previous year? yes no

If yes, please specify.....

Questionnaire

Formular
1

- Company pension plan contributions, if you paid them abroad
- Private pension insurance policies (original 3rd pillar certificate)
 Note: In 2023 the maximum amount was CHF 7'056. and it is the same amount for 2024 as well
- Did you receive an inheritance (also early receipt of inheritance) and/or donation and/or lump-sum benefit(s)?


Income / Children

Formular
2

- Copy of employment contract (if you are a newcomer or if your working contract changed)
- Salary certificate and spouse's salary certificate (if applicable)
- Children: Which school/high-school/university did they attend in 2023, and when – month and year – will the current schooling be completed
- Self-paid school fees: school costs, books, et al. (concerning mandatory education)
- Day-care expenses for kids under the age of 15; only if both parents are working

Securities & Assets Schedule

Formular
3

- Year-end balance statements of all your worldwide accounts (e.g. bank accounts, postal accounts, rental security deposits, crypto-currencies), showing the interest received and account maintenance fees paid, for the entire family (you, your spouse and your minor children)
- Certificates of all worldwide assets (holdings, securities, investment funds, shares) showing the value on December 31st, and the distributions received in the tax period. If you bought or sold assets, please indicate the exact date
- Restricted stock units (RSU): If applicable, please enclose the overview received with your salary certificate, indicating number of shares, date of vesting, value upon vesting
 For real estate see <Formular 7> on the reverse


Other valuables / Insurance Premiums / Liabilities

Formular
4

- If you own a motor vehicle: Is it the same as in the previous year? If not, please indicate car type, model and price you paid
- Cash, collections (coins, stamps, art, etc.)
- Life insurance certificates, including premiums paid and surrender value of the contracts
- Health insurance certificates for the entire family
- Debt certificates showing interest paid in 2023 and outstanding debt on December 31st: mortgages, loans from a bank, your employer or friends, credit card debts

Formular
5

Alimony payments / Parental support / Donations

- Alimony payments
- Parental support (annual amount paid for the deduction to be possible: CHF 4'600 on the cantonal level [amount for BE], CHF 6'600 on the federal level)
 -  *It is a must to provide bank documents showing that you transferred the money directly to the parents. It is not accepted to give the money in cash or to friends to pass on. Additionally, you need to prove that your parents are in need of financial support.*
- Donations to charitable organisations based in Switzerland, indicating date of payment(s) and amount

Formular
6


Occupational expenses / Professional Costs

- Commuting expenses (public transportation) from your residence to the company
- If you go to work by car, please indicate the distance of the journey (in kilometers) each way, and give the reason for taking the car
- Meals: Do you eat at home or in the canteen?
- Membership fees to any professional institution or occupational organization
- Invoices for further education or professional training, if paid yourself (fees, books, language classes, etc.)

House and Real Estate

If you own real estate in Switzerland or abroad, we require the following information, including supporting documents:

Formular
7

- address of the properties
- current value of land and building (<Eigenmietwert>)
- buying contract(s), indicating purchase price and year
- year of construction
- rental income – if applicable – not including utilities
- property tax
- receipts or invoices for maintenance costs (e.g. repairs, replacements of fixed objects)
- insurance premiums
- recurring flat rates, e.g. for wastewater sewage, garbage, electricity utilization
-  *It is the law to declare your properties, even if they are abroad. However, your real estate outside of Switzerland is not taxed directly, but is considered solely to determine your tax bracket, i.e. you are taxed here at the tax rate of your worldwide assets.*

Note The Automatic Exchange of Information (AEOI) is a new global standard, created to prevent cross-border tax evasion. Switzerland exchanges account data since 2018.

Important After receiving the final tax assessment from the tax authority, please send it to us immediately for reviewing. The time limit for any appeal is **30 days** and no extension will be granted. In case an objection is necessary, immediate action is required.

If you have any questions preparing the documents for your tax declaration, please feel free to contact us. We are happy to assist you:

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