

# Checklist for the 2023 tax return



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## Your tax return for the year 2023

You will soon be asked by the tax authorities to declare your income and assets. As a rule, the relevant forms must be completed in full and submitted with the relevant enclosures by the end of March 2023. Justified requests for an extension of the deadline should be submitted in good time.

In order to fill out the forms efficiently, it is necessary to collect and collate the required receipts for 2023 in advance.

The following checklist will help you to compile your tax dossier in full:

### Documents required for your tax return

#### Earned income/replacement income

- Employer's salary statement(s)
- Balance sheet and profit and loss account for self-employed persons
- Additional income
- Fixed compensation
- Daily allowances and attendance fees
- Royalties
- Board of Directors Fees
- Unemployment benefits
- Other replacement income (e.g. daily allowances from insurance policies)

#### Pensions/Insurances

- AHV/IV pensions
- Pensions from the pension fund (2nd pillar)
- Pensions from tied pension provision (pillar 3a)
- Life annuities received
- Accident and military insurance benefits
- Supplementary benefits
- Lump-sum settlements received (pension fund/pillar 3a)

#### Other income

- Rental income from premises, vehicles and machinery
- Income from patents/licences and copyrights
- Brokerage commissions
- Maintenance contributions received
- Lottery winnings (over CHF 1,000)
- Income from undistributed inheritances

Required receipts for tax deductions

- Professional expenses/income-related expenses
- Further training/retraining costs
- Voluntary contributions (donations)
- Contributions to political parties (contributions, membership fees and mandate taxes)
- Expenses for persons in need of support
- AHV contributions from non-employed persons
- Certificate of payments into pillar 3a
- Expenditure on childcare
- Paid alimony
- Interest on debt (including default interest on tax payments)
- Self-funded illness and accident costs as well as disability-related costs (e.g. costs for medical treatment, medication, glasses, deductible and excess with the health insurance company - the health insurance company can be asked for an overview -, dental treatment costs, dental care, diet costs for diabetes, costs for home help, costs for home stays, costs for guide dogs for the blind, etc.).
- Certificate of purchase into the pension fund (2nd pillar)

Documents required for the securities register

- Account and custody account statements from your banks
- Purchase and sales statements for securities
- Interest, coupon and dividend statements
- Loan agreements
- Asset management costs (custody account fees/bank charges)
- Information on donations received or made
- Information on assets received from inheritances (division of inheritance)

Documents required in the case of property ownership

- Cadastral value of the property
- Property invoice for rented properties
- Documents on the maintenance of the property and measures to save energy and protect the environment
- Proof of the dismantling costs with regard to a replacement building
- Mortgage interest statements

Documents required for your property registration

- Purchase value (new value), date of purchase and year of manufacture of your car
- Tax value of life insurance policies (surrender value)
- Premium deposit for life insurance
- Cash/gold and other precious metals
- Share of undistributed inheritances
- Information about debts (mortgages, loans, taxes, etc.)

Other useful documents

- Copy of the last tax return
- Definitive assessment of the last tax return
- Intercantonal or international tax separation

**What you can expect from us:**

- Advice in all areas of tax law, tax planning and tax calculation, taking into account your personal and financial circumstances.
- Preparing your tax return and checking the tax assessment
- Raising objections and appeals with the tax authorities
- Representation in tax audit proceedings