

Comprehensive checklist – Income tax return for private individuals

Personal data

- Full name, date of birth, current address
- Tax identification number, tax number
- Email address and phone number
- Marital status (single, married, divorced, widowed) with marriage date
- Spouse's data (name, date of birth, tax ID)
- Children's data (date of birth, proof of education, child benefit notices)
- Religious affiliation (for church tax)
- Identity card/passport
- Bank details (national or international)
- Previous residences with periods (if moving in the tax year)
- Health care proxy/power of attorney (for care level)

Profession & Income

- Wage tax certificates of all employers
- Employment, training and internship contracts
- Notices of unemployment benefit, short-time work allowance, sickness benefit, parental allowance, maternity benefit
- Severance payments, termination agreements, transitional allowance
- Insolvency benefit notices
- Additional income (mini-jobs, self-employment)
- Foreign income incl. A1 certificate and DTA certificates
- Revenue from platforms (Airbnb, Etsy, eBay, influencers, social media)
- Investment income (bank certificates, annual tax certificates, certificates of loss)
- Cryptocurrencies (trading, mining, staking, lending, NFTs, wallet proofs)
- Crowdfunding and P2P loans (interest certificates)

Real Estate & Rentals

- Rental contracts and utility bills
- Purchase contracts, land register extracts, notary and brokerage costs
- Property tax assessments, loan agreements
- Statement of income-related expenses (interest, depreciation, maintenance, property management)
- Photovoltaics / combined heat and power plant (depreciation, electricity supply contracts, operating expenses)
- Renovation grants (BAFA, KfW certificates)

- Costs for smart home installations

Children & Family

- Childcare costs (childminders, daycare centres, after-school care centres)
- Costs for daycare, school, sports clubs, tutoring, class trips
- School fee certificates
- Lunch costs
- Education allowances (children in initial training from the age of 18)

Income-related expenses / occupation

- Work equipment (PC, laptop, technical literature, tools, software)
- Travel expenses (public transport, logbook, mileage allowance)
- Workwear & Cleaning
- Company car taxation (1% rule)
- Travel expenses caused by work
- Contributions to professional associations and trade unions
- Further education and training costs (seminars, online courses, accommodation, travel expenses)
- Application costs incl. application photos
- Double housekeeping (rent, trips home, moving costs)
- Home office (number of days, study, furniture, technology)

Private expenses / special expenses

- Insurance (health, long-term care, accident, liability, occupational disability, life insurance)
- Contributions to the company pension scheme
- Private pension insurance, Riester, Rürup contracts
- Church tax
- Donation receipts (non-profit, parties, foundations)
- Alimony payments to children, ex-partners, parents (with evidence)
- Account management fees

Extraordinary burdens

- Doctor, dentist and hospital bills
- Medicines, aids, glasses, hearing aids
- Care costs / proof of care level
- Nursing staff abroad
- Cures, rehabilitation, trips to therapies
- Alternative practitioner costs
- Funeral expenses

- Legal costs in the event of divorce or illness
- Natural catastrophe losses (evidence)

Household / Living

- Rent, utilities, property tax, house fees
- Household services (cleaning, garden maintenance, childcare)
- Craftsman services (renovation, modernization)
- Energy efficiency: heat pump, solar thermal energy, insulation (certificates, subsidies)
- Housing subsidy applications
- Capital-forming benefits (certificate from an investment institution)

Mobility / Vehicles

- Motor vehicle tax, insurance
- Logbook (for a car used for business purposes)
- Leasing rates, e-car purchase premiums, charging infrastructure (wallbox)

Other

- Tax assessments for previous years
- Proof of state subsidies (BAföG, housing benefit, citizen's allowance)
- Membership fees (ADAC, vocational/sports clubs)
- Craftsmen's services from the previous year
- Monthly costs mobile phone (job-related)
- Court and notary costs (inheritance, divorce, contracts)
- Documents for household-related services & craftsmen's services
- Business registrations / self-employment
- VAT assessments, income surplus invoices
- Consulting costs for tax advisors of the previous year

Legal notice: This checklist is used for the structured compilation of tax-relevant documents. It does not replace individual tax advice. You are responsible for the completeness and accuracy of the information. Legal bases are subject to change.