

DEUTSCHE LOHNSTEUERHILFE e.V.

LOHNSTEUERHILFEVEREIN

(German Income Tax Assistance, Reg. – Help with Income Tax on Wages and Salaries)

Please bring the following documents with you when you come to an advisory appointment at our offices:

- The Income Tax Assessment issued to you by the Inland Revenue (Finanzamt) on your income wage-salary earnings and any other earnings of the previous tax year. The income withholding tax amount (electronic notice(s) deducted by employers for your income tax on wage-salary earnings).
- Statement of annual interest and charges from your 'Bausparkasse' (Building Society Savings Account or Mortgage Account).
- In cases of any changes in your family civil status: marriage certificate, death certificate, court order upon divorce, the exact date of a court order permitting an official separation of husband and wife; birth certificate upon the birth of a child.
- Play school (Kindergarten) -/ childcare expenses as per details of annual expenditure – not including expenses for meals. Childcare expenses can only be deducted from income tax under certain circumstances. You will obtain more information on this aspect from the advisory agency at our offices.
- Where children are over 18 years of age or when children have their 18th birthday during the income tax year, details will be required of their apprenticeships, training or higher education together with any incidental job earnings, between January and December of that income tax year. The same applies for children over 18 undertaking military service or alternative civil community service (by conscientious objectors), or when the child over 18 is registered with the State Unemployment Agency or Job Centre ('Arbeitsamt') for work in addition to higher education.
- Please provide details of any wage-salary benefits received instead of wages-salaries if you were not fully employed throughout the income tax year, i.e. if you were registered as 'unemployed' with the 'Arbeitsamt' (State Unemployment Agency or Job Centre), or you were sick or incapacitated for more than 6 weeks during the income tax year.
- When claiming travelling expenses to- and from –your place of work as an income tax deduction, and possibly to one or more places of work, please calculate the exact distances involved in kilometres.
- Descriptive list of building sites where worked, including kilometre distances from place of residence, with vouchers for overnight stays and certifications issued by the employer for separation allowances and surcharge allowances paid out by the employer.
- Employer certifications of working hours for all working sites when places of work are continuously changing, observing at least 8 hours of absence between each job (the same applies for occupational motor vehicle drivers).
- Details of contributions paid to occupational or professional associations (trades unions, etc.).

- Receipts for working clothing, tools, technical literature, training- and fees for advanced training –courses, expenditure on working materials and equipment, etc.
- Double household costs (e.g. rent for a second dwelling at a place or work), removal charges, details of the bills or accounts, and the bank transfer payments.
- Telephone charges for occupational reasons.
- Training course fees for advanced training courses in an already exercised occupation (e.g. training for master tradesman qualification).
- Training course fees for advanced training courses in a future occupation, (still) not yet being exercised.
- The cost of premiums and contributions for privately contracted insurances, such as: healthcare insurance, death-benefit insurance, life insurance, third-party liability- and private motor-vehicle -insurances, nursing-care insurance, occupational incapability insurance, and personal accident insurance.

Legal-expenses insurance when occupational risks are also insured. Details of premiums and contributions paid for all branches of privately contracted insurances are to be evidenced by bank-account statements.

- Certification of any so-called 'Riester' Old-Age Pension contracts, with the remark: 'Statement for the Inland Revenue (Finanzamt) pursuant to Art. 10a of the German Federal 'EStG'- Income Tax Legislation'.
- Certification of any supplementary so-called 'Ruerup' Old-Age Pension contracts
- Evidence, bills, accounts or receipts for work carried out by retained tradesmen or for similar domestic services (cleaners, household helps, gardeners, babysitters, etc.) incl. bank transfer vouchers of payments made (e.g. for repairs to washing machines, gardening, private removal charges, renovation charges, etc.). A deduction from the income tax demand is only possible when the wages of tradesmen are specifically shown on bills, accounts or charge notes for services rendered, and the payments for bills, accounts or charge notes are made by bank transfer.
- Details provided by the real-estate property (building) management, landlord, renter, or lessor of the tradesmen's bill or accounts included in the property side charges (e.g. the servicing and maintenance of the domestic heating system) or other similar domestic services (e.g. building- janitor or -caretaker, stairwell cleaning, etc.).
- Records of tax consultancy services (membership contributions, bills or accounts or the charges of tax consultants, subscriptions for specialist- or trade –literature, EDP programs, etc.).
- Receipts of donations to charitable or ecclesiastical organisations, or account statements indicating corresponding bank transfer payments; vouchers showing contributions and donations to political parties.
- Details of bodily disablements, including those of children for which child benefits are claimed (notifications or statements of the benefit payment agencies).

- Details of the healthcare requirements of persons under the care of the income taxpayer. Details of seriously disabled persons holding an official status pass with the 'reference H', or the official status allocation details for the care level (minimum of 4).
- Maintenance contributions to next of kin or civil life partners in Germany: please provide official details indicating that the next of kin etc. requires maintenance contributions or benefits: copies of specific wage-salary income tax certifications, pension benefit details, official certifications of benefits provided by the State Unemployment Agency or job centre ('Arbeitsamt'), healthcare insurance, etc.
- Maintenance contributions to next of kin abroad: the details of the maintenance requirement to be issued by a maintenance certification agency (the requisite forms can be obtained from our advisory agency in our offices).
- Maintenance contributions to separated or divorced husbands and wives (or evidence of contribution payments with 'U' form attachment, which can be obtained from our advisory agency in our offices).
- Records of self-paid healthcare medical expenses, including dental fees, opticians' fees and the fees of alternative healthcare practitioners (homeopathic practitioners), as well as vouchers of transportation charges to-and-fro and the like, and in addition any additional benefits paid by your healthcare insurance.
- **Tenancy (rental) agreements on dwellings:** rental agreements or tenancy agreements, side charges statement, interest payments on mortgages, bills or accounts for maintenance work, etc.
- **Pensioners:** pension benefit statements.