

## Tax return checklist

We ask you to provide the following documents to prepare your tax return. You can send this to us by mail, email or simply and encrypted using the following link: [File upload to Serves AG](#)

- **Forms and personal details**

- Tax form(s)
- Personal details if the information on the tax form is incorrect or incomplete (e.g. profession, religion, marital status)
- Copy of previous year's tax return (new customers only)
- If you are moving from another canton or abroad, please state the date of the move and previous place of residence

- **Income (domestic and foreign)**

- Salary statements for main and secondary employment, attendance fees, board fees, etc. including supplements on employee participation
- Salary statements for part-time government activities such as school maintenance (please mark wage statements)
- If self-employed: statement of income/expenses
- Annual certificates for loss of earnings compensation/daily benefits from unemployment insurance funds, accident or daily sickness benefit insurance
- Certificates of domestic and foreign pension income (AHV, IV, pension fund, etc.)
- Evidence of maintenance payments and address from ex-partner
- Certificate of lottery winnings

- **Children**

- Name and date of birth
- For unmarried parents: How are custody and care regulated?
- Does the child live in your household or with someone else? If with someone else, please provide address and custody assignment.
- Certificate of childcare costs if both parents are employed

- Documents for directly paid child and family allowances (if not declared in the wage statement)
- Certificate of alimony paid or received (including advance payments) and address of the alimony recipient or alimony payer
- For children older than 18 years old and on December 31 are still in initial education, confirmation of study/training and the date until which this training lasts (please also advise if the children are no longer in initial education on December 31)

- **Deductions**

- Professional expenses: Receipts for train, bus or tram subscriptions or number of kilometers driven to and from work, receipts for self-financed further education/training costs, membership fees to professional associations, and if you work from home, information on room utilization and rental agreement if applicable
- Certificates of payments into pillar 3a, purchases into pension funds
- Maintenance payments to ex-partners: divorce or separation agreement and payment receipts
- Tax certificate from the health insurance company for self-paid medical expenses, dental bills and doctor's certificates for doctor-prescribed diets such as celiac disease (however, self-paid medical expenses must exceed approx. 3% of your net salary to be deductible)
- Evidence of disability-related costs
- Payment receipts for support contributions for people who can be proven to be in need, stating their name, address, date of birth and amount
- Donation receipts (only for non-profit organizations or parties in Switzerland)

## Tax return checklist

- **Assets (domestic and foreign )**
  - Year-end certificates for bank/postal accounts, cryptocurrencies, premium savings accounts with details of the balance as of December 31 and the interest received/paid
  - Balancing/opening confirmations if accounts have been closed or opened
  - Tax statement or certificates for securities (stocks, funds, company shares, employee shareholdings, etc.) stating the number and value as of December 31 as well as the interest and dividends received (we recommend ordering a tax statement/Steuerverzeichnis from all Swiss banks to ensure a complete declaration with deduction of all costs)
  - Dividend statements for foreign dividends (if withholding taxes have been deducted and no tax statement from a Swiss bank is available)
  - Evidence of wealth administration costs (if no tax statement from a Swiss bank is available)
  - Certificates of surrender values of life insurance policies
  - Value of other assets of significant value (e.g. cash, precious metals, jewelry, classic cars, collections, art, etc.)
  - Year of purchase, catalog price, purchase price of cars/motorcycles (not for leasing)
  - Evidence of undistributed inheritances/communities of heirs
  - Evidence of inheritances and donations received (date, value, name and address of the testator or donor)
  - Evidence of capital benefits received from a pension fund, pillar 3a or life insurance
- **Debt (domestic and foreign)**
  - Interest certificate with capital statement as of December 31 (mortgages, small loans, personal loans, credit card debts) and outstanding tax bills
- **Properties (domestic and foreign)**
  - For newly acquired properties: Address, year of construction and type of property (house/apartment)
  - Purchase agreement or sales agreement for sold properties
  - In the case of joint ownership (e.g. community of heirs), state your share in percent
  - For Swiss properties: Certificate of deemed rental value and wealth tax value
  - For foreign properties: Purchase price or estimated market value
  - List of any rental/lease income
  - In the case of usufruct/right of residence, confirmation with details of the person entitled
  - Invoices and tabular list of maintenance costs, energy renovations and building insurance premiums if these exceed the following percentages of the imputed rental value or rental income:
    - Aargau and most other cantons: 10% for properties that are less than 10 years old, otherwise 20%
    - Zurich: 20%
  - Certificates of funding received for environmental protection and energy measures
- **Your Comments:**


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