

# Your tax return? We`ll do it!

- fair price
- simple solution
- convenient, prompt help
- dedicated advisors

## **Become a member. Pay less tax.**

The Steuerring e.V. (Steuerring) is a mutual income tax advisory society, established in 1969 to give qualified, independent and affordable tax advice to employees, wage earners, pensioners and alimony recipients. We are the income tax specialists who have your best interests at heart. Our advisors are qualified, local experts; our staggered membership fees are transparent and fair; our advice is tailor-made and comprehensive. See the benefits for yourself – become a member!

## **Our services at a glance**

- tailor-made and qualified analysis of your tax situation
- preparation of your income tax return and preliminary calculation of your income tax liability
- year-round tax advice to the full legally permitted extent
- advice on tax code options
- auditing of income tax liability assessments and other official notifications received from German local tax and family benefits offices.
- assessment of child benefit entitlement and help with applying for child benefit
- advice on taxation aspects of self-invested personal pensions (Riester and Rürup pension/annuity schemes)
- advice on the taxation of state and company pensions and life annuities (Alterseinkünftegesetz, German retirement income act)
- advice on income from capital or other assets, e.g. advice on capital gains exemption orders, capital gains tax
- filing of applications for tax relief for property maintenance costs, certain household-related services, care in the home etc.
- applications for registering tax allowances on the income tax card
- lodging of appeal proceedings against incorrect assessments
- claims lodging at German fiscal courts



## Whom we may advise

belong to our mutual society. As a mutual income tax advisory society (Lohnsteuerhilfeverein), our services are regulated by the German tax advisory law (§ 4 No. 11 Steuerberatungsgesetz), which defines precisely whom we may assist. You may become a member of our mutual society if one of the following applies to you:

- you are an employee
- you are a civil servant employed by the German state
- you are a Zivildienstleistende/r, a German national opting for compulsory civilian rather than military service
- you are a vocational trainee/apprentice
- you are a retired civil servant
- you are a pensioner
- you are an alimony recipient

We are only authorised to advise you on income earned from

- employment (excluding self-employment), including annuities and company pensions,
- state and private pensions as well as alimony payments.

If any of these apply, we may also advise you on:

- income from renting and leasing (e.g. rental income from a property you own)
- income from capital assets (e.g. interest earned and dividend income)
- other income (e.g. non-commercial sale of a rented out property),

providing this income does not exceed a total of 18,000 or 36,000 euros (in the case of spouses who have opted for joint tax liability assessment or ‚Zusammenveranlagung‘) per annum. In essence, your income must neither be a kind of profit nor income from transactions that are subject to VAT.

## Membership

Although quality usually doesn't come cheap, we still like to make it as affordable as we can for you. Annual ‚Steuerring‘ membership fees are therefore staggered fairly on the basis of your annual gross income. The following table illustrates our membership fee bands: In the case of married couples entitled to opt for joint tax liability assessment, the annual gross incomes of both spouses are added together – both become members.

Membership fee category	Member's gross annual income	Gross membership fee
01	up to 10.000 €	60 €
02	up to 15.000 €	75 €
03	up to 20.000 €	90 €
04	up to 25.000 €	105 €
05	up to 30.000 €	120 €
06	up to 35.000 €	135 €
07	up to 40.000 €	150 €
08	up to 45.000 €	165 €
09	up to 50.000 €	180 €
10	up to 57.500 €	200 €
11	up to 65.000 €	220 €
12	up to 75.000 €	240 €
13	up to 85.000 €	260 €
14	up to 100.000 €	280 €
15	up to 125.000 €	300 €
16	up to 150.000 €	350 €
17	up to 200.000 €	400 €
18	over 200.000 €	450 €
	Initial admission fee (payable once only)	14 €

# Checklist

Here is a list of the most important documents that you should bring with you to your consultation with Steuerring.

Documents that we still need will be determined in a personal meeting and can be handed in later.

## General information

- > ID card or passport - must be presented and copied for identification purposes at the initial consultation due to a legal obligation.
- > Tax number, tax identification number
- > Income tax assessment from the previous year / Advance payment assessment
- > Bank statements from the year concerned, if applicable

## Proof of income

- > Electronic income tax statement(s)
- > Statement on the amount of paid
  - > unemployment benefit
  - > Sickness benefit, maternity benefit, parental benefit
  - > Transitional allowance
  - > Insolvency default money (from the Agentur für Arbeit)
- > Severance payment, severance agreement / termination agreement
- > pension assessment notices / pensions adjustment notices / pension payment notices
- > Notary contract with agreed purchase price annuities
- > Rental income, rental agreement, proof of receipt of payment
- > Tax certificates and statements of income on interest and other capital income
- > Interest portion of non-interest-bearing receivables
- > Maintenance payments received in the case of real splitting (Annex U)
- > Benefits received in connection with pension equalization

## Expenses not from self-employment

- > Proof of travel costs, kilometer statements
- > Contributions to professional associations (trade unions)
- > Invoices / receipts for work materials
- > Invoices / receipts for typical workwear
- > Expenses for a workroom
- > Travel costs (statement from employer, reimbursements)
- > Expenses resulting from continued vocational training, e.g. to become a Master or a specialist, study costs for initial training > Application costs
- > Relocation costs for professional reasons
- > Maintaining two households (second home rental contract and proof of payment)
- > Tax consultancy costs, e.g. contribution from income tax aid associations

## Expenses from the subletting of your living space

- > Interest on loans, interest portion of non-interest-bearing receivables
- > Maintenance expenses
- > Property tax, water, sewage, electricity, garbage collection fees, operating costs of the heating system - such as maintenance, fuel, list of additional costs (from homeowner association)
- > Incidental cost statement with the tenant

*Continued on the next page*

## Children

- > Tax identification number
- > Childcare costs (contract, invoice, proof of payment)
- > Apprenticeship contract / certificate of study / school certificate
- > electronic income tax certificate(s) of the child
- > Notification of half-orphan's benefit > Notification of cancellation of child benefit
- > School fees paid for beneficiary schools > Health and care insurance contributions for privately insured children

## Special expenses

- > Utility expenses, such as health and long-term care insurance, disability and occupational disability insurance, accident and (motor vehicle) liability insurance, life and pension insurance
- > Certificates for private old-age provision (Riester pension) and private life pension insurance (Rürup or basic pension)
- > Donations / contributions
- > Costs for own vocational training (certificate of participation, invoice for participation fee)
- > Paid maintenance services in the case of real splitting
- > Benefits received in connection with pension equalization
- > Tax identification number of the supported or receiving person

## Exceptional costs

- > Medical costs, such as medication, self-paid doctor's fees, glasses, settlement with health insurance and aid authority, travel expenses
- > Care expenses
- > Funeral expenses, proof of assets of the deceased
- > health resort costs (medical certificate before the start of the health resort)
- > Costs for alternative practitioner
- > Support to relatives (proof of payments, proof of own income, income and assets of the supported person, tax identification number)
- > Identity card for disabled people
- > Proof of care level or degree of care

## Other documents that are worth your money

- > Craftsman services, e.g. chimney sweep, electrician, window fitter (invoice and proof of payment required)
- > Household-related services, e.g. gardening, domestic help, nursing service, transport costs for private moves (invoice and proof of payment required)
- > Incidental cost statement from property management / landlord
- > Certificate from the investment institute on the electronic transmission of the asset-creating services
- > Application for housing subsidy

Proof of payment is always understood to be a confirmation of payment or transfer of funds from the bank or a bank statement.