

Name :

2023 tax return

Background information and documentation required for the preparation of the 2023 tax return

The tax return is in principle based on income realized throughout the year 2023 and all assets as of December 31, 2023. Please note the following exceptions:

- ✓ arrival in Switzerland or departure abroad during the year
- ✓ death of the taxpayer
- ✓ taxation of the surviving partner

Special rules apply; please contact us to discuss the implications.

The Swiss tax system is based on the principle of unlimited taxation of income and assets. This requires declaring **all income, whether realized in Switzerland or abroad**, as well as **all assets, whether held in Switzerland or abroad**, including income exempt from taxation by virtue of double taxation conventions concluded between Switzerland and third countries.

The second principle applicable in Swiss taxation is taxation of the family unit. Income from both spouses is added together, regardless of their matrimonial regime. Income and assets of minor children are declared in the parents' tax return.

Adult children, regardless of whether they are financially dependent, prepare their own tax return. Their fortune is declared in their own tax return and not in their parents' tax return.

Please note that the checklists are not necessarily complete and that they may be adapted or adjusted depending on your personal situation.

The categories followed by *** are particularly complex and may raise additional questions. In these cases, we recommend that you contact us to discuss your situation first, even before gathering the relevant documentation. This allows us to better guide you.

Finally and to the extent possible, we ask that you provide us with the complete **documentation** rather than with a summary.

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Personal information

The following questions concern the taxpayers' personal situation as of December 31, 2023, as of the last day in Switzerland upon departure, or as of the date of death.

	Taxpayer	Spouse/partner/registered partner
Surname, Name		
Date of birth		
Marital status (single, married, divorced, widowed, separated, partner, registered partner)		
Home address		
Email		
Home & mobile tel. n°		
Nationality(ies)		
Swiss work permit		
Are you a US green card holder?		
Employer		
Profession		
Place of employment		
AVS number		
Foreign social security number		
Moving date (municipality, canton, or Switzerland)		

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Minor children and financially dependent adult children

Dependent child:	Child 1	Child 2	Child 3	Child 4
Surname				
Name				
Date of birth				
Status				

- In case of a gainful activity, what is the total income during the year? monthly income?
- If divorced or separated do you share the parental authority?***

Other dependents?

yes **no**

- Name and address, date of birth, relationship, proof of financial support and the amount, whether lives in taxpayer's household

Changes occurred during 2023 ***

- Marriage, separation, divorce, partner, registered partner, new relationship
- birth of a child
- change of salaried activity
- retirement
- inheritance, gift (received or paid/given) made
- etc.

This list is not complete! Please inform us of important changes to your personal situation in 2023.

In all cases, the following statements and information must be provided

(If we have already completed the 2021 tax return on your behalf and/or if we have a power of attorney, the points 2, 4, 5 and 6 are not necessary.)

1. copy of identity documents (passport, resident permit, legitimation card, work permit etc...)
2. the official 2023 tax return form
3. copy of your last tax return
4. copy of the last tax assessment ("décision de taxation")
5. 2023 account statement for cantonal/municipal tax installments ("relevé de compte BVR+")
6. the provisional bill for the 2023 federal direct tax ("bordereau provisoire")
7. statement of tax withheld at source ("impôt à la source")
8. a copy of the last US tax return for US citizens and green card holders
9. any other important transaction or relevant information

*** Please contact us to discuss your situation

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Additional questions – please tick if appropriate

	Mr.	Mrs.	Minor children	Detailed checklist
Are you salaried?				Salary
Are you self-employed?				Self-employed
Do you receive any pensions/social security?				Pensions
Do you have bank accounts (checking or savings accounts) or any other investments (assets, shares, bonds or investment funds, etc.)?				Investments
Do you hold shares in <ul style="list-style-type: none">• a general partnership?• a limited partnership or a limited liability partnership?• another company?				*** *** Investments ***
Did you receive a distribution from liquidation?				***
Are you the beneficiary of a trust?				***
Did you win the lottery?				Investments
Do you own real estate (in Switzerland or abroad?)				Real estate
Do you have debts?				Debts
Did you have any other income throughout the year?				Other income, deductions or assets
Do you own other assets?				Other income, deductions or assets

If you answer “yes” to any of these, it is necessary to fill in the related additional questionnaires or to contact us (*)**

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