Checklist for tax declaration 2025

KÖPPEL legal

In the interest of efficient and cost-effective processing, please provide us with the following documents/information for your personal tax declaration:

General documents

- ☐ Tax form of the current tax declaration
- ☐ Copy of last year's tax declaration (if not prepared by us)
- ☐ Definitive tax assessment of the last year (if available)
- ☐ Residence on 31 December 2024: _____
- ☐ Residence on 31 December 2025: _____
- ☐ If you moved during the tax year – moving date: _____
- ☐ If married in the tax year - date of marriage: _____
- ☐ For separation in the tax year - date of separation: _____
- ☐ In case of divorce in the tax year - date of divorce: _____
- ☐ In the event of death in the tax year - date of death: _____

Personal details

(for spouses, please complete for each person if we do not already have the relevant information. If we have already prepared last year's tax declaration, we only need this information if there are any changes).

Taxpayer 1:

- ☐ Name(s): _____ First name(s): _____
- ☐ Street: _____ Postcode / Place: _____/_____
- ☐ Date of birth: _____ AHV-Nr.: _____
- ☐ Marital status: _____ Confession: _____
- ☐ Telephone _____ E-Mail: _____

Taxpayer 2:

- ☐ Name(s): _____ First name(s): _____
- ☐ Street: _____ Postcode / Place: _____/_____
- ☐ Date of birth: _____ AHV-Nr.: _____
- ☐ Marital status: _____ Confession: _____
- ☐ Telephone _____ E-Mail: _____

Children who are minors or in education

(please fill in for each child, unless we already have the relevant information from last year's tax declaration)

Child 1:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Confession: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Did you incur any expenses for external childcare costs? ☐ Yes (please enclose documents) ☐ No

☐ Who has custody of separated or divorced parents? ☐ Mother ☐ Father

☐ Who has the higher income? ☐ Mother ☐ Father

☐ Was the child in education as at 31.12.2024? ☐ Yes ☐ No

If yes:

Name of the educational institution: _____

(Proof of the educational institution is mandatory)

Child 2:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Confession: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Did you incur any expenses for external childcare costs? ☐ Yes (please enclose documents) ☐ No

☐ Who has custody of separated or divorced parents? ☐ Mother ☐ Father

☐ Who has the higher income? ☐ Mother ☐ Father

☐ Was the child in education as at 31.12.2024? ☐ Yes ☐ No

If yes:

Name of the educational institution: _____

(Proof of the educational institution is mandatory)

Child 3:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Confession: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Did you incur any expenses for external childcare costs? ☐ Yes (please enclose documents) ☐ No

☐ Who has custody of separated or divorced parents? ☐ Mother ☐ Father

☐ Who has the higher income? ☐ Mother ☐ Father

☐ Was the child in education as at 31.12.2024? ☐ Yes ☐ No

If yes:

Name of the educational institution: _____

(Proof of the educational institution is mandatory)

Child 4:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Confession: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Did you incur any expenses for external childcare costs? ☐ Yes (please enclose documents) ☐ No

☐ Who has custody of separated or divorced parents? ☐ Mother ☐ Father

☐ Who has the higher income? ☐ Mother ☐ Father

☐ Was the child in education as at 31.12.2024? ☐ Yes ☐ No

If yes:

Name of the educational institution: _____

(Proof of the educational institution is mandatory)

Persons you have supported financially

(please fill in for each person supported, unless we already have the relevant information from last year's tax declaration)

! Important: For supported persons abroad, an official confirmation from the competent foreign authority proving that the person concerned is in need of support is mandatory.

Supported person 1:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Relationship to the person: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Support contribution: CHF _____ (Proof of payment is mandatory!)

Supported person 2:

☐ Name(s): _____ First name(s): _____

☐ Street: _____ Postcode / Place: _____/_____

☐ Date of birth: _____ Relationship to the person: _____

☐ Living in the same household? ☐ Yes ☐ No

☐ Support contribution: CHF _____ (Proof of payment is mandatory!)

Income

☐ Wage statement person 1 of the main occupation
Workload: _____% Job title/activity: _____
Place of work: _____ Working days: □Mon □Tue □Wed □Thu □Fri □Sat □Sun

☐ Wage statement person 2 of the main occupation
Workload: _____% Job title/activity: _____
Place of work: _____ Working days: □Mon □Tue □Wed □Thu □Fri □Sat □Sun

☐ Wage statement(s) secondary occupation

☐ In the case of self-employment: definitive annual accounts (bookkeeping)

☐ For participations in simple partnerships, general partnerships or limited partnerships (def. annual accounts and extract from the commercial register must be enclosed)

☐ Daily unemployment benefit certificate for unemployment benefits

☐ Pension statements (AHV, IV, pension fund, SUVA, maternity insurance, unemployment fund, life annuity, etc.)

☐ Certificate of daily allowance benefits from health and accident insurance

☐ Alimony or maintenance payments received from the divorced/separated spouse (separation agreement, divorce convention and account statement of the alimony received)

☐ Certificate of income from maintenance contributions from minor children

☐ Certificate from the lottery company regarding lottery winnings (enclose original certificate)

☐ Other income (e.g. from photovoltaic systems, staking, etc.)

Assets

☐ Interest and capital certificates from all bank and postal accounts as at 31.12.2025.
For new openings or balances in the tax year, please state the exact date

☐ Interest statements for accounts balanced in the tax year

☐ Details of shares, funds, bonds, fixed-term deposits, etc. (enclose custody account or tax statement with the corresponding income, purchase and/or sales statements)

☐ Insurance premium current account as at 31.12.2025 incl. interest statements

☐ Surrender values (tax value as per insurance company certificate) of life insurance policies, pension insurance and life annuities as at 31 December 2025

☐ Interest and capital certificates of the renewal fund as at 31.12.2025

☐ Loans granted to third parties as at 31 December 2025 (enclose loan agreement)

☐ List of cash, precious metals, jewellery, stamps, riding horses, antiques, etc.

☐ List of cryptocurrencies (Bitcoin, Ethereum, Litecoin, Dogcoin, etc.) as at 31.12.2025

☐ Details of vehicles/boats, etc. (please complete for each vehicle and enclose the corresponding vehicle registration document in the case of leasing, enclose leasing contract if we do not already have the relevant details/documents from last year's tax declaration):

Vehicle 1: ☐ purchase ☐ Leasing ☐ purchase on credit
Type of vehicle: ☐ Car ☐ Motorbike ☐ Caravan ☐ Boat

Make: _____ Type: _____ Year of manufacture: _____

Purchase price: CHF _____ Purchase Year: _____

Vehicle 2: ☐ purchase ☐ Leasing ☐ purchase on credit
Type of vehicle: ☐ Car ☐ Motorbike ☐ Caravan ☐ Boat

Make: _____ Type: _____ Year of manufacture: _____

Purchase price: CHF _____ Purchase Year: _____

Vehicle 3: ☐ purchase ☐ Leasing ☐ purchase on credit
Type of vehicle: ☐ Car ☐ Motorbike ☐ Caravan ☐ Boat

Make: _____ Type: _____ Year of manufacture: _____

Purchase price: CHF _____ Purchase Year: _____

Properties (also outside the canton of residence and/or abroad)
(please complete for each property unless we already have the relevant information from last year's tax declaration)

Property 1:

☐ Type of property: □ Single-family house □ Multi-family house □ Condominium ownership
□ Property only □ Garage/car park

☐ Address of the property: _____

☐ Year of construction: _____ Purchase date: _____

☐ Purchase price according to purchase contract: CHF _____

☐ Is the property owner-occupied in the tax year?? □ Yes □ No
If yes and property in CH: Enclose property valuation from the cantonal tax administration
If yes and property abroad: enclose purchase contract

☐ Was rental income realised in the tax year? □ Yes □ No

If yes: declare rental income in CHF _____
(please enclose a detailed list of rental income or rental agreements)

☐ If the property was unused or not let in the tax year, please state the reason for the vacancy:

_____

☐ Invoices and receipts for value-preserving investments in the property (e.g. maintenance, repair and administration costs). Value-enhancing investments are generally not deductible, but can only be taken into account when the property is sold as part of the property gains tax.
Special rules for energy-saving investments: Even if they are actually value-enhancing, energy-saving measures can be claimed as a deduction. This applies, for example, to the installation of a photovoltaic system, a heat pump or a geothermal probe. (please enclose invoices and receipts)

☐ Details of any right of residence (enclose deed)

☐ Details of any usufruct (enclose deed)

☐ If the property was sold in the tax year, please enclose the sales contract.

Property 2:

☐ Type of property: □ Single-family house □ Multi-family house □ Condominium ownership
□ Property only □ Garage/car park

☐ Address of the property: _____

☐ Year of construction: _____ Purchase date: _____

☐ Purchase price according to purchase contract: CHF _____

☐ Is the property owner-occupied in the tax year?? □ Yes □ No
If yes and property in CH: Enclose property valuation from the cantonal tax administration
If yes and property abroad: enclose purchase contract

☐ Was rental income realised in the tax year? □ Yes □ No

If yes: declare rental income in CHF _____
(please enclose a detailed list of rental income or rental agreements)

☐ If the property was unused or not let in the tax year, please state the reason for the vacancy:

_____

☐ Invoices and receipts for value-preserving or energy-saving investments in the property

☐ Details of any right of residence (enclose deed)

☐ Details of any usufruct (enclose deed)

☐ If the property was sold in the tax year, please enclose the sales contract.

Debts and interest on debts

☐ Interest and capital certificates for mortgages, credits and loans as at 31 December 2025

☐ Outstanding credit card statements as at 31.12.2025

☐ Small loans, consumer loans (no leasing contracts)

☐ Taxes owed as at 31.12.2025

Pension fund (pillar 2) and pillar 3a

☐ Purchase confirmation from the pension fund

☐ Bank and/or insurance confirmations of the payment into Pillar 3a

Insurance premiums

☐ Health insurance premiums (enclose health insurance policy)

☐ Details of premium reductions

☐ Private accident insurance, life insurance, etc.

Capital withdrawal from the pension fund / pillar 3a

☐ Total amount: _____ Date: _____ Paid by: _____

☐ Pillar 2 (pension fund / vested benefits foundation) ☐ Pillar 3a (personal pension provision)

Medical costs

☐ Certificate from the health insurance company regarding cost sharing (KVG and VVG)

☐ Self-paid costs (spectacles, contact lenses, hearing aids, dental costs, hospitalisation, stay in a home, disability aids, etc. - less reimbursement from health insurance and insurance company)

☐ Do you live in a retirement or nursing home? ☐ Yes ☐ No
(if yes, enclose monthly invoices for care home costs)

☐ Do you suffer from any of the following illnesses?
☐ Diabetes ☐ Coeliac disease ☐ Aphasia ☐ Other _____

Professional expenses

☐ How do you travel to work?

□ By private car (number of days per year: _____ - numbers of km per trip:_____)
□ By company car □ By public transport (enclose receipt)
□ By bicycle/motorbike

☐ External catering (number of days): _____

☐ Canteen catering or lunch checks over lunch? ☐ Yes ☐ No

☐ Shift work (number of days): _____ (please enclose shift rota)

☐ Self-paid training, further education and retraining costs (enclose copies of invoices)

- How do you travel from your place of residence to the place of training?
- Number of full-day school days? _____ (enclose timetable)
- Number of half-day school days? _____ (enclose timetable)

□ Additional costs for weekly residents:

- Address of the place of weekly residence: _____
- Rent paid in the tax period at the place of weekly residence:
  CHF _____ (rental agreement must be enclosed)

- How is the journey from the place of residence to the place of weekly residence made?
  - □ By private car (number of weeks per year: _____)
  - □ by company car □ by public transport (enclose receipt)
  - □ by bicycle/motorbike
- Canteen meals or lunch checks in the evening? ☐ Yes ☐ No

☐ Other costs required for training in the profession - list and receipts of actual costs and justification of their necessity (e.g. self-paid work clothes at the employer's request)

☐ Membership fees to professional organisations

Further deductions

☐ Self-paid contributions to AHV and accident insurance
(if not included on the salary statement)

☐ Donations to recognised institutions (enclose receipts and supporting documents)

☐ Contributions to political parties (enclose receipts and supporting documents)

☐ Tenancy agreement, if resident in the canton of Zug (enclose copy)

Special - Deductions for expatriates

☐ Apartment/house abroad (housing costs for personal use)

☐ Relocation costs (enclose receipts and supporting documents)

☐ Private schooling costs for underage, foreign-language children at a foreign-language public school (enclose receipts and vouchers)

Inheritances and gifts

☐ Details of □ gifts or advance inheritances received or □ made:

Name(s): _____ First name(s): _____

Street: _____ Postcode / Place: _____/_____

Date of birth: _____ Degree of relationship: _____

Amount in CHF _____ Date of donation: _____

☐ Details of □ inheritances received or □ of participating communities of heirs:

Name(s): _____ First name(s): _____

Address: _____ Date of birth: _____

Date of death: _____ Degree of relationship: _____

Inheritance received in CHF _____ Date of grant of inheritance: _____

If you are involved in an undistributed inheritance:

Share in the community of heirs (expressed as a percentage or fraction): _____

Total assets as at 31 December 2025 of the community of heirs: CHF _____

Total income of the community of heirs in 2025: CHF _____

(Please provide a detailed list)

Representation before the tax office

Would you like Köppel-Legal AG to be authorised to deal with the tax office and for all future correspondence to be sent directly to Köppel-Legal AG? This means that we have all deadlines under control for you and can check dispositions and invoices for you in advance. This service is subject to a fee (see price list on the last page).

☐ Yes ☐ No

Deadline extension

The tax declaration must be submitted on time, otherwise an extension of the deadline must be entered.

On our website you will find an overview with links to the online portals of the cantonal tax offices. This allows you to apply for a deadline extension quickly and easily:

→ **https://www.koeppel-legal.ch/fristverlaengerung/**

☐ Yes, I have already extended the deadline myself. Deadline extended until: _____

☐ No, I have not yet extended the deadline.

☐ I would like you to extend my deadline. (see price list on the last page)

Notes for new customers

Please enclose a copy/scan of last year's tax declaration.

Even with this list, it may not be clear what is required. If this is too time-consuming for you or you have any questions when compiling the required documents, please contact us and we will be happy to help you.

! This checklist is also available online → **https://www.koeppel-legal.ch/downloads**

! Consultation appointments can also be booked online using our appointment booking tool:
→ **https://book.calenso.com/koeppel-legal**

! You can also reach us via WhatsApp:
→ **+41 41 787 03 32**

Order placement

(please mark with an X and submit together with the tax documents)

☐ Preparation of the tax return.

☐ Provisional tax calculation of the expected tax burden.

☐ Accompanying letter with possible recommendations for tax optimisation.

☐ Request for a new provisional tax calculation for direct federal tax as well as cantonal and municipal taxes.

☐ I would like a personal tax consultation appointment. Please contact me to arrange an appointment.

☐ I will be retiring in the next few years (maximum 15 years) and would like independent, neutral advice on pension fund matters (e.g. is a purchase worthwhile, advantages and disadvantages, pension or capital, etc.). Please contact me to arrange an appointment.

☐ I would like independent, neutral advice on tax-optimised pension provision 3a (tied pension provision), whereby the lump-sum withdrawal or lump-sum withdrawals should also be tax-optimised. Please contact me to arrange an appointment.

☐ I would like independent, neutral advice on various financial matters (investments, mortgages, pension provision, etc.). Please contact me to arrange an appointment.

☐ Do you have any special requests or comments?

_____

_____

_____

_____

_____ _____

Place / Date Signature

We will of course be happy to provide you with detailed tax advice. Please do not hesitate to contact us in this regard. We look forward to hearing from you.

Your independent and neutral

Köppel-Legal AG
Maihölzli 6
6331 Hünenberg
+41 (0)41 787 03 32
info@koeppel-legal.ch
www.koeppel-legal.ch

Price list (incl. VAT)

Tax declaration S (small) (30 minutes / approx. 5 enclosures)	CHF 100.00
Tax declaration M (medium) (1 hour / approx. 10 enclosures)	CHF 200.00
Tax declaration L (large) (1 hour 30 minutes / approx. 15 enclosures)	CHF 300.00
Tax declaration XL (extra-large) (at cost)	CHF 200.00 per hour
Postal dispatch (flat rate)	CHF 10.00
Deadline extension (flat rate)	CHF 50.00
Travelling allowance for home visits (at cost)	CHF 150.00 per hour
Surcharge if representation at the tax office is requested (flat rate)	between CHF 100.00 and CHF 300.00 (depending on the complexity of your tax situation)
Surcharge for expressly requested express processing of the tax declaration (flat rate)	between CHF 100.00 and CHF 300.00 (Depending on the urgency and complexity of your tax situation)
Audit of the tax assessment (at cost)	CHF 200.00 per hour
The lodging of an appeal (e.g. the drafting and submission of an objection to the tax assessment) (at cost)	CHF 300.00 per hour