



Check-list

Application for rectification of withholding tax on income for the year 2017

Taxpayer resident in Geneva

In order to prepare your application for rectification of withholding tax on income for the year 2017, we will need the following documents:

GENERAL (for all taxpayer)

- **Original** document both side of the Application for rectification of withholding tax concerning income for the year 2017 (*no photocopying*),
- Salary certificate and **certificate of receipt** (it is possible that the certificate of receipt is included in the salary certificate),
- Written proof of Housing Allowances and alimony received in 2017,
- Certificate (Form 21 EDP) certifying the premiums paid to 3rd pillar A,
- Certificate (Form 21 EDP) certifying the premiums paid to the repurchase for the 2nd pillar (not necessary if the repurchase is mentioned in box 10.1 of the salary certificate),
- Written proof of training and professional development costs followed in Switzerland or abroad at your expense (*copy of bank debit notices*),
- Certification of Teams' Premiums paid by the Employer,
- Copy of your bank details or postal Swiss (IBAN).

Additional documents according to your family situation:

MARRIED COUPLE

- Copy of marriage certificate (*to be produced only if the marriage took place in 2017*),
- Salary certificate et certificate of receipt of the spouse if he works in Switzerland (*Geneva or other cantons*) or pay slip of the month of December of the spouse (*document where is figure the annual gross salary*) if he works in France,
- Copy of the 2017 Financial statements (profit and loss statement) if the spouse practices an independent activity (*in Switzerland or in France*),
- Supporting document of all other income received by the spouse in Switzerland or abroad.

DIVORCED COUPLE / SEPARATED

- Copy of the divorce or separation judgment fixing the amount of the pension (*to be produced only if the divorce or separation took place in 2017; attach a certificate of honor to the custody of the child signed by both parents if the judgment has not yet taken place or if there is no official judgment*),
- Written proof of the alimony payments made in 2017 pursuant to a justice decision (*copy of bank debit notices*)

In case of alternating custody and if there is no alimony payment between you and your ex-spouse:

- Attach the proof of gross salary received in 2017 by your ex-spouse.

Allo-Déclaration **Suisse**

COMMON PARTNER WITH DEPENDENT CHILDREN (parents living in cohabitation who have dependent children)

- Salary certificate and certificate of receipt of the partner if he works in Switzerland (*Geneva or other cantons*) or pay slip of the month of December of the partner (*document where is figure the annual gross salary*) if he works in France
- Copy of the 2017 Financial statements (profit and loss statement) if the partner practices an independent activity (*in Switzerland or in France*),
- Supporting document of all other income received in 2017 by the partner in Switzerland or abroad.

Additional documents if you have dependent children as at 31 December 2017:

DEPENDENT CHILDREN (child is considered dependent when he is in full custody or alternating custody)

- Copy of the family record book,
- Written proof of the child care expenses (babysitting, nursery school, holiday camps, extracurricular, PAJemploi certificate (**pay slips are not accepted**), etc.) paid in Switzerland or abroad for children less than 14 years old at 31.12.2017 (*valid for a family where both parents work and for single-parent families*),
- Written proofs of the Swiss family allowances received in 2016,
- School certificate 2017/2018 for your adult children who are students at 31.12.2017.
- Proof of your dependent children's gross salaries received in 2017.

Additional documents if you have taxable wealth¹ as at 31 December 2017:

BANK & OTHER ELEMENTS OF WEALTH

- Statements (closing) of bank or postal accounts at 31 December 2017 for Swiss and **foreign** accounts,
- Tax statements, renovation fund accounts, holdings in Swiss companies or abroad, various receivables, etc., as at 31.12.2017,
- Written proofs (purchase invoice) of other assets (cash, jewelry, cars, motorbikes and boats)

REAL ESTATE

- Copy of the notarial deed of purchase (the first 10 pages of the notarial deed or certificate with the price) of your property located in Switzerland or abroad.
- Mortgage and private mortgage statement showing the amount of debt outstanding as of 31.12.2017.

(1) **Net** wealth become taxable when the latter exceeds:

- CHF 82'839.- for a single without a child
- CHF 165'678.- for a married couple without child
- CHF 41'420.- for each dependent child

Useful information

Option 1 => Tax meeting

If you chose the option with the meeting tax in our offices, we ask you to bring us all the necessary documents for the interview, because the application for rectification are made directly with you!

Our honorary are paid directly after the tax meeting (cash or bank card).

Option 2 => Send the written proofs by e-mail

If you chose to send us the written proofs by e-mail, we ask you to:

- Send us the written proofs asked in a **single PDF file** (only the scan is accepted, photos are not allowed);
- Communicate us for each member of the family: **the surname, first name and date of birth**;
- Communicate us a **phone number (home and mobile)** which will allow us to stay in touch if you have some questions;
- Send us by post the original application for rectification of withholding tax on income for the year 2017 which is **signed** in page 4.

After established your application for rectification of withholding tax, we will send you an honorary invoice by e-mail with our bank details in order to allow you to pay by bank transfer. As soon as we received your payment, we will transmit your folder in hand delivery at the tax office and then we will send you a copy of your application for rectification by post.

Option 3 => Send the written proofs by post

If you chose to send us the written proofs by post, we ask you to:

- Do not send the original written proofs asked, the copies are accepted (except for the application for rectification of withholding tax which must be the original document);
- Communicate us for each member of the family: **the surname, first name and date of birth**;
- Communicate us your **phone number (home and mobile)** and your **private e-mail address** which will allow us to stay in touch if you have some questions and to send you the honorary invoice for the payment;
- Send us the original application for rectification of withholding tax on income for the year 2017 which is **signed** in page 4.

After established your application for rectification of withholding tax, we will send you an honorary invoice by e-mail with our bank details in order to allow you to pay by bank transfer. As soon as we received your payment, we will transmit your folder in hand delivery at the tax office and then we will send you a copy of your application for rectification by post.