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This manual will help you to have the right documents for the main details. This is to ensure you have no additional charges because of requests we might have. You don't have to read this, but any request we do have, because of wrong or missing documents, will be charged.

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Legend

Red marked part are needed documents or information we must have

Blue marked parts are voluntary information we should get to reduce your tax

Green marked parts are further information for earnings or assets who are to declare and need further clarifications.

Not marked texts are general information

Do not mark important information on the documents with a marker, the tax office will take a scan, often this figures are then not readable anymore

1) Income

1a) Salary a full year in Switzerland and in the same canton

Yearly salary statement is done by your employer. Shown on it must be:

The right tax year / taxable period.

1b) Salary of a not a full year in Switzerland in the taxable period

Special: If you were not in Switzerland the whole year or did not work for the whole year, monthly salary statements are needed. For every month you worked in the taxable period you should have gotten one.

1c) Any other income

Support, payment of an ex partner, lottery gains, pension payments, any insurance payment (unemployment, widow, sickness insurance, government insurance), annuities, income from self employment, second employment and other income / earnings.

2) Accounts, interests, accounting fee

Swiss bank provides you with tax statements, certificated per 31.12.14. Get in contact with your Swiss bank to get the right statements or check your online banking. If you have foreign accounts too, check the details “foreign account” too.

2a) Swiss bank account: (private, saving, rent deposit, any other account)

Obvious on the document must be. Mandatory:

- Balance per 31st December of the taxable year.
- Currency must be obvious
- The date must be obvious
- Open or closing statement of an account who was opened or closed during the taxable period.
- Interest you got in the taxable year. CHF 0.– interests are often not confirmed. That’s why the tax certification is needed. A document who is not confirmed by your Swiss Bank as a tax certification without an interest announcement can implicate an interest estimation.
- Check that the documents are for the right tax year.

- Not to declare are 3rd Pillar ,2nd Pillar accounts, the earnings and balance are not taxed.

Voluntary, deductions:

- Debt interests: Also confirmed on the tax certification
- Accounting fee. Not any bank confirms this on the tax certification

Swiss Banks provide you with a payable tax certification:

Only the tax certification is needed for any account and investment who is mentioned in the statement. Balances, interests, dividends, securities transactions are confirmed.

2b) Foreign-Accounts

Some cantons accept tax statements of other countries even if the taxable year is different. Important is, that we try to use every year the same statement for the same period and that the different dated certifications are not used for tax hiding.

Obvious on the document must be. Mandatory:

- Currency must be obvious
- The date must be obvious
- Open or closing statement of an account who was opened or closed during the taxable period.
- Interest you got in the taxable year
- Check that the documents are for the right tax year.

Voluntary, deductions:

- Debt interests: Also confirmed on the tax certification
- Accounting fee. Not any bank confirms this on the tax certification

2c) For Novartis employees or employees who have an employee account

Obvious on the document must be. Mandatory:

- Currency must be obvious
- The date must be obvious
- Open or closing statement of an account who was opened or closed during the taxable period.
- Interest you got in the taxable year / If the opening or closing date is confirmed on the statement you got, we don’t need any further information

3) Securities and investments

Described are the following investments (there are thousand of different investments, the more complex the investment and transactions are the more details are needed).

- Employee shares / options
- Securities at a Swiss bank
- Securities at a foreign bank
- Other investments
- Investments without dividends, where the earnings are reinvested

3a) Employee shares / options

Check with your employer or with the financial partner where the securities are, what kind of taxable documents they can provide you. Consider that you should be informed about your investments, we classified an investment who is not understandable as risky.

3b) Employee shares for Roche, Novartis, Syngenta employees

Roche/ Novartis/ Syngenta employees should get, if the shares are deposited at UBS (new name: Equatex AG), the following documents, they are needed and mandatory:

- Wealth tax statement (Confirmed which securities are in the wealth taxable or not) Must be for the right taxable period. Check the date on the document.
- End of year statement (Confirmed if you got dividends and the transactions) Must be for the right taxable period. Check the date on the document.
- Dividend statement, only needed if you got dividends in the taxable year. It must be the dividend statement of the dividend who are paid in the taxable year. Check the date on the document.

3c) Employee shares only for Novartis employees

Some shares are deposited at Novartis. The following documents are needed:

- End of year statement (for the right tax year / check the date on the document)
- Dividend statement if you have got the dividend in during the tax year
- If you haven't got the dividend, the transaction document is needed, when you got the shares (must be after the dividend payment)
- If you sold shares, the transaction document is needed.

3d) Other employee shares

Employee shares are often not public, only your company or the financial partner can provide you with the right documents. If the following values are not obvious: wealth tax amount confirmed, dividend payment confirmed (if there was a dividend), we cannot confirm, that our declaration don't generate a financial disadvantage. Maybe companies like PWC, Deloitte or Ernst & Young have the specialists to calculate the tax values. This can generate a disadvantage in the liquidity of the financial person.

3e) Securities at a Swiss bank

Swiss banks can provide you for free with documents, who can be used for the declaration. They offer their customers often a buyable tax confirmation for all assets at the same bank. The more assets, transaction you have, the better it could be to buy that statement.

Provided free statements by a Swiss Bank:

- End of year statement: overview with all assets, the unites, the values per 31st December of the taxable period. Other details are also obvious.
- Dividend statement if you got dividend.
- If you bought or sold assets during the year, we need the transactions documents.
- If you haven't had an investment at the beginning of the period and at the end, the transaction documents buy / sell is needed.
- Open or closing statement of investment account during the taxable period.

Payable tax certifications:

Only the tax certifications is needed for any account and investment who is mentioned in the statement. Balances, interests, dividends, securities transactions are confirmed.

3f) Securities at companies who are not located in Switzerland:

Some cantons accept tax statements of other countries even if the taxable year is different. Important is, that we try to use any year the same statement for the same period and that the different dated certification are not used for tax hiding.

We recommend to move movable assets to a Swiss Bank. Movable assets are to declare and taxable in Switzerland. If the needed statements can't be organised, the tax office can estimate the value, the earnings. (Consider reinvested earnings are also to declare)

Needed document and information from companies who are not located in Switzerland:

- End of year statement: overview with all assets, the unites, the values per 31st December of the taxable period. Other details are also obvious.
- Dividend statement if you got dividend.
- If you bought or sold assets during the year, we need the transactions documents.
- If you haven't had an investment at the beginning of the period and at the end, the transaction documents buy / sell is needed.
- Open or closing statement of investment account during the taxable period.
- International security number of the investment

There are several details who should be obvious on the statements. Please get in contact with us. This investments generate often either a higher fee for the declaration or an estimation by the tax office, also both is unfortunately possible.

3g) Other investments

Get in contact with us and inform us, what kind of investment you have. Usually value and earnings (also reinvested) must be declared.

- Investments without dividends, where the earnings are reinvested:
- Reinvested earnings, will rise the value of the investment and are to declare.
- Heritage accounts

- Off shore investments

4) Properties

4a) Property in Switzerland: Value, rent income, maintenance, mortgage, debt interests

Any property in Switzerland is to declare and taxable. The tax office is going to decide about the taxable figures. Please inform us, in which canton you own a property We have several checklists for several cantons. Information about the needed details are mentioned..

4b) Property in another country: Value, rent income, maintenance, mortgage, debt interests

Properties are unmovable assets, if there is a double tax agreement, it can be that the property is to declare but not taxable. Double tax agreement can change anytime. If you need a tax advisor who is checking all the time the double tax agreement, we can recommend you other tax companies with specialist for this cases. Consider that the law will decide if there is a double tax agreement or not and not the tax specialist.

Please inform us, if you own a property. We have several checklists for several cantons. Information about the needed details are mentioned.

5) Life insurances (saving insurance)

The cash value of a saving insurance is to declare.

5a) At an insurance who is located in Switzerland

Mandatory document we need:

Swiss insurances provide you with a tax statement for any tax year who confirms the cash value.

Mandatory information we need:

- Start and end year of the insurance.
- Insured value (if an amount is fixed in the contract)
- If you are doing monthly/ yearly payments to the insurance or if it was a single payment.

5b) At an insurance who is located in another country

Mandatory document we need:

Document who confirms the cash value per end of the tax period. Some cantons accept a confirmation who is for another period than the Swiss tax year.

Mandatory information we need:

- Start and end year of the insurance.
- Insured value (if an amount is fixed in the contract)
- If you are doing monthly/ yearly payments to the insurance or if it was a single payment.

6) Car / Motorbike (Not to declare in Basel Stadt and only no leased car is to declare)

6a) New car / motorbike

Needed information:

- Brand:
- Type:
- Value as new:
- 1st time the car was used in the traffic:

6b) Second hand car / motorbike

For a second hand car, we should get the same information as above. The following information are also often accepted by the tax office, but we can not guarantee this:

- Brand:
- Type:
- Amount you paid:
- Purchase year:

7) Inheritance

Inheritance are to declare and usually taxed in the country where the person died. The rules are based on the double tax agreement. For clarifications in advance in relation to the double tax agreement, we can recommend you other companies. We don't have the capacity to check any double tax agreement. Consider double tax agreement can change any time.

Needed information:

- Name, First name of the person who died
- Country where the person lived
- Relation to the person
- Amount you will get or got (even the inheritance is not parted)