

Tax Return Documentation List

Please note that this list is not exclusive:

Depending on your financial activities we may be required to request additional disclosure information. If you have already submitted your previous year's (PY) tax return via our office no additional identification is required. Further to this, where the PY had been completed by our office, no PY's tax return and no copy of an already existing rental lease are required.

Description	US Tax Return Documentation	Swiss Tax Return Documentation
Tax Return	None	Original return package forwarded by the local Swiss Tax Office
Religion	N /A	Where applicable: Registered Cantonal Religion
Identification (req'd for each indiv. on the return)	Copy of: - US Passport / Green Card - Social Security Card	Copy of: - Working Permit / Swiss ID
Previous Tax Return	Copy of: - PY's Federal & State tax return	Copy of: - PY's Swiss tax return
Please Inform Us Of:	- The value of Stimulus Checks received from the IRS during the current tax year (CY) - Letter 6475 - Information with respect to any US Federal and/or State tax payments made for/towards the CY - If you had received, sold, exchanged or acquired virtual/crypto currencies in the CY	- The value of Stimulus Checks received from the IRS during the current tax year (CY) - Letter 6475 - Details to individual payment(s) made towards your Swiss Federal, Cantonal or Town/City current year (CY) income taxes (Excl. salary related withholding taxes disclosed on Form 11 ESTV)
If our office does not complete both the US/Swiss Tax Return(s):	- CY Swiss Tax Return	- CY US Tax Return (if issued prior to the Swiss Return)
Child Tax & Other Credits	- Do you have dependents or children (17 and younger) living with you? - Did your children live with you for more than ½ of the year? - Form 6419 Advance CTC Payments	- Do you have dependents or children living with you for whom you have the parental custody? - Form 6419 Advance CTC Payments
Employed Position	Copy of salary statement(s): - Form 11 ESTV (Lohnausweis) - W-2's	Copy of salary statement(s): - Form 11 ESTV (Lohnausweis) - W-2's
Stock Options, RSU's & SSAR's	- Swiss Entity: Form 11 ESTV's Supplemental Details to Stock Options and Employee Equity positions. US Entity: W-2	- Form 11 ESTV (Lohnausweis)

Offices:

SAS Accounting LLC , Picassoplatz 8, CH – 4052 Basel, Switzerland
Summerfield Accounting & Tax LLC , Untermüli 3, CH – 6300 Zug, Switzerland

Self-Employed Position	Copy of: - 1099 – MISC - 1099 – NEC - CY income statement clearly separating reported 1099 income from non-reported income. Our office can provide accounting services	Copy of: - 1099 – MISC - 1099 – NEC - CY income statement & balance sheet (clearly separating reported 1099 income from non-reported income). Our office can provide accounting services
Retirement Income	US Retirement Income rcv'd: - Accountants tracking statement(s) of US taxed 2 nd and 3 rd Pillar pension fund contributions - Form 1099 – R <u>or</u> Form SSA – 1099 - Form W – 4P Swiss retirement income rcv'd: - Form 11 ESTV	US Retirement Income rcv'd: - Form 1099 – R - Form SSA – 1099 - Form W – 4P Swiss retirement income rcv'd: - Form 11 ESTV
Interest Income	- US Banks: - 1099 – INT - Swiss Banks: Year-end Interest Income Certificate also referred to as “Zinsbescheinigung”	- US Banks: 1099 – INT - Swiss Banks: Year-end Interest Income Certificate also referred to as “Zinsbescheinigung”
Other Income	Disclosure of: - Payments rcv'd from insurances (incl. unemployment compensation) - Lottery or gambling income - Board member compensation - Alimony payments rcv'd or made - Pension fund and insurance related one-time compensation payments - Early withdrawal from 401Ks or IRAs	Disclosure of: - Payments rcv'd from insurances (incl. unemployment compensation) - Lottery or gambling income - Board member compensation - Alimony payments rcv'd or made - Pension fund and insurance related one-time compensation payments - early withdrawal from 401Ks or IRAs - Details to Compensation, Inheritances and/or gifts received
Real-Estate Income	US Property via 3rd Party Rental Administrator: - 1099 – MISC US Property Leased directly: - Copy of lease & income statement disclosing rental income & expenses in CY Swiss / Non-US Real-Estate: - Copy of lease & income statement disclosing rental income & expenses in CY All US or Non-US Real-Estate - Property purchase price (House & Land) in order to determine depreciation costs	US Property via 3rd Party Rental Administrator: - 1099 – MISC US Property Leased directly: - Copy of lease & income statement disclosing rental income & expenses in CY Swiss / Non-US Real-Estate: - Copy of lease & income statement disclosing rental income & expenses in CY

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Real-Estate Expenses & Mortgages	US Real-Estate: - Form 1098 Mortgage Interest Statement - CY Property Tax invoice(s) - Upkeep and maintenance invoices Swiss Real-Estate: - Maintain records of purchase price and years living at residence to determine possible future Capital Gains Tax. - Upkeep and maintenance invoices or details to these if an income & cost statement is prepared by a 3 rd party	US Real-Estate: - CY Property Tax invoice(s) - Form 1098 Mortgage Interest Statement - Upkeep and maintenance invoices Swiss Real-Estate: - Cadastral appraisal – as a confirmation of the Real-Estate’s tax value & imputed rental value - Upkeep, maintenance & investment (for capital gains deduc.) invoices or - MFH Verwaltungsabrechnung or - Stockwerkeigentümerabrechnung
Student Loans	Loan interest payment confirmations: - 1098-E	Interest & loan balance payment confirmations: - 1098-E - Interest Certificate, German = “Schuldzinsbeleg”
Car and Other Loans (incl. Lease Agreements & Credit Card Debt)	Not required unless payment is made by your employer. In this case, please disclose the respective payments	- Company Car: Form 11 ESTV (Lohnausweis) or - Yearly confirmation of loan related interest expenses
Bank Statements	Excel list of all non-US / foreign bank accounts showing the highest balance on each account during the current year	- Your Swiss bank will provide a year-end balance confirmation (Certification) - US & foreign bank acct. balance statements per Dec. 31st
Security Deposit Accounts: Shares & Bonds (Robinhood etc..)	US Securities Broker: - 1099 – DIV - 1099 – B - 1099 – INT - 1099 – MISC Swiss Securities Broker: - If your broker does not issue the above 1099’s, you will need to separately calc. & disclose to us your gains and losses during the tax year	US Securities Broker: - 1099 – DIV - 1099 – INT - 1099 – MISC - Year-end Account Summary and Portfolio Allocation. Swiss Broker: - Year-end Account Summary also referred to as a “Vermögensteuer Ausweis”
Contributions & Donations, Gifts	- Confirmation Receipts or a cancelled check for payments made to a US recognized charitable organization - Details to any financial gifts you have provided to related indiv. (family) and/or 3 rd party(s) during the tax year	- Confirmation Receipt for payments made to a Swiss recognized charitable organization - Details to any financial gifts you have provided to related indiv. (family) and/or 3 rd party(s) during the tax year
2nd Pillar Pension Funds / IRA’s	US IRA’s: - Form 5498 (Valid IRA contrib.) Swiss 2nd Pillar Pension: - 01.01.XXCY(+1), Beginning of new/next year’s Swiss pension fund Insurance Certificate also referred to as “Vorsorgeausweis” - Confirmation of any additional CY contributions	US IRA’s: - Year-End Summary of your IRA Balance(s) Swiss 2nd Pillar Pension: - Confirmation of any additional CY contributions

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Swiss 3rd Pillar Pension Contributions	- Account balance details 31/12 - Interest income statement	- Confirmation of CY contributions
Non-Listed Shares & Stocks	- Details to any Non-US shares which you are currently holding - Form 1065 Partnership Earning Distributions	- Details to and the tax value of any non-listed shares. In Switzerland the swiss authorities will provide the tax value of these shares to the respective corporation - Details to any earning distributions incl. those reported on IRS Form 1065
Virtual/Crypto Currency	- 1099-K and/or 8949 - An excel documenting the purchase date, sales date and/or exchanges date for each crypto currency you hold, have sold or exchanged with the "fair market value" of each on that transaction date	- An excel documenting the "fair market value" for each crypto currency you hold per Dec. 31 st - Digital Wallet Print-out per Dec 31 st
Stimulus Checks / Payments	Value of Stimulus Checks rcv'd in CY - Form 6475	Value of Stimulus Checks rcv'd in CY - Form 6475
Work Related Travel Details	N/A	- Location of workplace if different then stated on Form 11 ESTV - Method of travel to and from work
Meals (while at work)	- Meal compensation rec'd from employer	Details to: - Lunch checks provided - Meal compensation rec'd from employer
Health Insurance	US Health Insurance: - Form 1095-A	Swiss Health Insurance: - CY Tax Statement
Additional Wealth Disclosure(s)	Foreign Financial Assets Form 8938 / financial assets physically located outside of the US: - PFICs – participation in foreign mutual funds etc. - Foreign held commodity futures or options accounts - Foreign insurance policies with a cash value - Foreign annuity policies with a cash value - Interests in a foreign partnership - Foreign stocks or securities not held in a US financial account / brokerage - Interests in foreign trusts This isn't an all-inclusive list	List: - Cash, Coins and Precious Metals Held (Gold & Silver etc..) - Vehicle Ownerships (year & type) - Non-distributed inheritance(s) ownership details - Repurchase value of Life Insurances and/or Retirement Fund(s)
Travel Itinerary(s)	- If you traveled to the United States, please provide arrival & departure details as well as information with respect to the duration of your stay	None

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