

Questions

1. Give your object a name
2. Where is your property located (zip code = federal state)
3. As an investment or for personal use?

For personal use:

4. When did you sign the purchase contract? (Select month and year or
Selection option: "Gift / Inherited")

Info: "Among other things, crucial for the speculation tax deadline.

By the way, if you have "movable extras" such as fitted kitchens, awnings, photovoltaic systems, saunas or garden sheds

If you list the purchase agreement separately, you may not have to pay property transfer tax on these things.

With a WEG, no property tax is due on your acquired share of the maintenance reserve. Talk to your notary about it directly."

5. When did you take advantage of the loan? (Select month and year or select "no loan"

6. Type of loan? Choices: Annuities (usually), bullet loans,
Repayment loan, Euribor loan*

Info: "Annuity loans are usually agreed upon (you continue to pay the same rate, which consists of interest and repayment). If this is different for you, tick the correct loan:

Final loans (also fixed-term loans) / You only pay the interest and do not make any repayments.

The repayment loan / repayment portion always remains the same, so the interest portion falls and you pay a smaller installment every month

Euribor loan / Your interest varies every 3 months"

7. How long is your fixed interest rate? Choice of years 5,10 (common), 15, 20 +
individual years
8. How high are your interest rates? Percentage display option
9. How much is the loan you have taken out? Amount
10. How high is the monthly payment (also called annuity)? Amount
11. Have you taken out any other loans? Choice yes/no
 - 11.1. If "Yes", repeat again from question 5

When planted

4. When did you sign the purchase contract? (Select month and year or
Selection option: "Gift / Inherited")

Info: "Among other things, crucial for the speculation tax deadline.

5. When was the handover date (For new construction: when was the completion date?)

Month/year selection option

Info: more appropriately said, when was this ready for occupancy i.e. essential

Components are installed, insignificant remaining work is irrelevant

Important for your depreciation and maintenance intervals, among other things

5.1. If before 2006: Did you opt for declining balance property depreciation back then?
decided? Choice yes/no

Info: Since January 1, 2006, real estate can only be depreciated using the straight-line method.
If you chose declining balance depreciation back then, there is a high probability that you will
now be disadvantaged by the low depreciation option. Talk to your tax advisor about this.

After inheritance or donation, you can keep the previous depreciation in the
continue to the same extent. More at: (§ 11d EStDV). PS: This can also have a negative effect
in the case of a degressive depreciation (before 2006).

5.2. If between September 2018 and 2021:

5.2.1. Have you decided on special depreciation (according to Section 7b of the Income Tax Act)?

Choice yes/no

Info: For newly created living space between 2018 and 2021
a "special AFA" of an additional 5% in the first 4 years
be granted. However, some prerequisites had to be met for this to happen

be. Among other things, apartments must be used for residential purposes for at least 10 years

be rented. The manufacturing or

Acquisition costs including additional purchase costs may be 3,000

Do not exceed euros per square meter. For more informations
see paragraph 7b EstG.

By the way, as soon as you plant hedges, bushes or trees on the property boundaries to form a
"living fence", these can be added to the production costs and therefore written off.

5.2.2. Do you have living space, e.g. due to conversion or expansion of your property
created and the special depreciation activated for this part?

Choice yes/no

5.2.2.1. If yes, how much did it cost to create housing?

Amount

6. Do you also live in the property? Choice yes/no

6.1. If yes: How big is the area you live in? Number of square meters

Info: By the way: If the use of the space changes, you usually do not lose its depreciation
properties

7. Do you have a business in the property that is part of your business assets?

Choice yes/no

7.1. If yes: Was the original building application for the building or your business
premises submitted after March 31, 1985? Choice yes/no

Info: In this case, higher depreciation can be granted.

7.2. If yes: How big is the area? Number of square meters

7.2.1. How large is the gross floor area of the building? Number of square meters

Info: (including dependent parts of the building such as stairwells, elevator, boiler room,
garages, etc.) Costs that arise in these areas can be written off proportionately

7.2.2. How much rented usable space does your property have?

8. When did you take advantage of the loan? (Select month and year or

Choice of "no loan"

9. Term or fixed interest rate? Choice of years 5,10 (common), 15, 20 + individually
Years

10. Interest rate? Percentage display option

11. Loan amount? Amount

12. How high is the monthly rate (also called annuity) for this? Amount

13. Have you taken out another loan for this property? Choice option

Yes/No

13.1. If "Yes", repeat again from question 8

14. How much equity did you contribute? Amount

Info: The lower your equity capital, the higher the return on equity.

15. How much is the annual net rent? Amount

Info: (also called cold rent, rent without additional costs (for WEG: less maintenance reserves and management fees)

16. What is the year of manufacture?

Info: The year of construction determines, among other things, your useful life and therefore the amount of depreciation.

17. Did you ever live in the property exclusively yourself? Choice option

Yes No

Info: We calculate the remaining useful life of your property for you. This may also change the speculation tax deadline for your property!

17.1. If yes: how many years?