

Checklist/Assignment Tax Return

1. Personal Details Husband / Single Person (P1)

First name, name

Address: street, postcode, city

Date of birth Social security number (756.xxxx.xxxx.xx)

Marital status Confession

Occupation & place of work

Phone (private/business)

E-mail

2. Personal Details Wife / Partner (P2)

First name, name

Address: street, postcode, city

Date of birth Social security number (756.xxxx.xxxx.xx)

Marital status Confession

Occupation & Place of work

Phone (private/business)

E-mail

3. Personal Details of the Children

Children under 18 years or children above 18 years living in your household and currently in education

☐ I receive alimony for children who live in my household: CHF.....per month

☐ I pay alimony for children who do not live in my household CHF.....per month

First name, name (child 1)

Date of birth School / company of apprenticeship, presumably until

First name, name (child 2 and additional children)

Date of birth School / company of apprenticeship, presumably until

4. Supported Persons

Do you support persons who are permanently or temporarily unable to work? (min. supporting payments for cantonal tax CHF 2'700, for federal tax CHF 6'500 per year)

First name, name, complete address, date of birth

Amount (in CHF) per year

5. Order Confirmation

I/we engage a&o kreston audit ag, under acceptance of the surrounding general terms and conditions for the preparation of tax returns, the chargeable order to complete my/our tax return forms:

Place, date & signature

6. List of required documents

- ☐ Original forms of the current tax return
- ☐ Copy of the last tax return (only for new customers)
- ☐ Last tax assessments received from the tax authorities

7. Income

- ☐ Salary from main and side-line work – salary certificate
-> if part time job: please indicate work quota (in %)
- ☐ Income from the unemployment insurance – benefits certificate
- ☐ For self-employed: balance and profit & loss statement, more details if necessary
- ☐ Income from insurances (e.g. accident insurance) – benefits certificate
- ☐ Income from pension fund, AHV, IV, accident insurance – benefits certificate
- ☐ Lump sum payments from pension fund / life insurance (pillar 2 and 3) – income statement
- ☐ Alimony received for children and/or spouse or ex-spouse (incl. copy of the official divorce decree & proof of payments (bank statements))
- ☐ Any further income (e.g. public service) – income statement

8. Deductions

- ☐ Professional expenses - transport costs to work
- ☐ Car,km/one way,number of rides per day (P1)
- ☐ Car,km/one way,number of rides per day (P2)
- ☐ Use of public transport (tram, bus, train) for work (P1) ☐ P2
- ☐ Ride a small moped/bicycle (P1) ☐ P2
- ☐ Other professional expenses if totalling above CHF 2'000/year, incl. invoices
- ☐ Professional expenses "further education" (e.g. school fees, costs for professional literature) if totalling above CHF 500/year – incl. invoices
- ☐ Voluntary contributions into 3rd pillar - official payment certificate
- ☐ Alimony paid for children and/or spouse (separated) or ex-spouse (divorced) – proof of payments
- ☐ Purchase in 2nd pillar – official payment certificate
- ☐ Social security contributions in case the payments are not made through your employer – proof of payments
- ☐ Voluntary donations (min CHF 100), payments to political parties – proof of payments
- ☐ Health insurance confirmation regarding paid premiums and health costs
- ☐ Self-paid health costs (also for supported persons), e.g. dentist, hospital, medical devices, cure – invoices
- ☐ Payments for supported persons: proof of payments done and support necessity
- ☐ Children above 18 years in education whom you are supporting: enrolment statement of the University or similar
- ☐ Day care costs for children under 15 years - invoices
- ☐ Children living abroad – proof of payments, estimation of living costs

9. Real Estate

- ☐ Rental income (also for property abroad) – income statement or rental agreement
- ☐ Estimated rental value for self-inhabited property (only new clients or if value changed)
- ☐ Mortgage: interest payments and debt as of 31.12. – bank statement
- ☐ Maintenance/renovation costs – invoices
- ☐ Insurance, administration costs (for condominium associations) – statements
- ☐ Condominium associations/HOA: statement of the account balances as of 31.12. and interest received during the year as well as paid maintenance costs & renewal fund contributions
- ☐ Market value of the property (incl. foreign properties) or a Swiss valuation statement of the Swiss property (only new clients or if value changed)

10. Debts

- ☐ Bank loans, consumption loans etc. (excluding leasing), credit card statements, showing the balance as of 31.12. and interest paid during the year
- ☐ Documentation of debts/accounts to own SA/Ltd. as per 31.12.
- ☐ Other debt statements (e.g. credits, loans, credit card)

11. Other Assets

- ☐ All (worldwide) account statements showing the balance as of 31.12. and interest received during the year
- ☐ Income from shares, bonds, investment funds, tax statement of your portfolio as of 31.12.
- ☐ National lottery wins or wins out of gambling above CHF 1'000 – statement
- ☐ Receipts for credit balances/accounts receivable from your own SA/Ltd. as per 31.12.
- ☐ Inheritance received in the year (distributed or not distributed) – copy of inheritance contract, income statement
- ☐ Life insurance policy showing surrender value as of 31.12. – statement
- ☐ Private vehicles: price, brand, purchasing year (only for new clients or changes)
- ☐ Further wealth: private loans showing the balance in your favour as of 31.12. and interest received during the year
- ☐ Stock of precious metals and larger amounts of cash

12. Remarks:

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General Terms and Conditions (short version) for Preparation of Tax Return

1. Scope of application

The object of the agreement is the service agreed, not a specific successful economic outcome. a&o kreston audit ag ("a&o") undertakes to carry out the contracted work with the requisite diligence. Verification for accuracy, completeness and correctness of the documents and figures delivered (particularly the bookkeeping and balance sheet) shall only be part of the order where this is agreed in writing.

2. The customer's duty to provide information

The customer is obliged to provide a&o with all documents required for performance of the agreement, in good time and without special request, and to notify a&o of all procedures and circumstances that may be significant for performance of the service. This also applies to documents, procedures and circumstances that first become known in the course of a&o's work.

3. Correction of defects

If the achievement of a specific work outcome is agreed in writing in the order or quotation, the customer is entitled to have a&o correct any defect. The customer may only demand a reduction or reimbursement of the agreement if the subsequent improvement also fails. Claims for compensation of costs incurred by the customer for the performance of the service in conformity with the agreement shall be excluded. Claims for the correction of defects must be asserted by the customer in writing immediately after the defect is discovered. The claim shall expire six months after delivery of a written statement by a&o, or – if a written statement is not submitted – six months after completion by a&o of the work about which the complaint was made. In the case of a programming order, the warranty period shall begin as soon as a&o has proven the functionality of the program by means of test results and has delivered the program.

Obvious mistakes such as typing or calculation errors, as well as formal defects, which are contained in a professional statement (report, assessment or the like) may be corrected at any time by a&o in respect of customers as well as third-parties. Mistakes that are liable to undermine the results contained in the professional statements of a&o shall also entitle a&o to withdraw these statements with respect to third-parties. In the aforementioned cases, the customer's opinion must always be heard by a&o beforehand.

4. Liability/warranty

In connection with the services a&o provides and recommendations a&o makes, the customer acknowledges that the recommendations are based on the experience of a&o and on information provided by the customer, including about their business and the relevant market. a&o does not make statements regarding expectations, forecasts, or recommendations as a guarantee. The value of such services depends on effective collaboration and implementation by the customer and their employees, among other.

a&o is not liable to the customer for damages which have arisen without fault or because of minor negligence on the part of the customer.
a&o is also not liable for the accuracy, completeness and correctness of the documents handed over or transferred by the customer.
a&o is responsible for the careful fulfilment of its contractual obligations, and is liable, in this regard, for any direct damages that it causes intentionally or through gross negligence. Other than that, liability is excluded, in particular as a result of minor negligence as well as for indirect damages, consequential damages and lost profits.

5. Storage and release of work results and reference files

a&o shall retain reference files in digital form for a period of ten years. Any original files made available shall be destroyed.

6. Delays in acceptance, inadequate cooperation by the customer or third-parties appointed by the customer

If the customer or a third-party appointed by it delays acceptance of the service offered by a&o, or if the customer or a third-party appointed by it fails to cooperate in any respect as required under clause 2 or otherwise, a&o shall be entitled to terminate this contract without notice. This shall not affect the right of a&o to compensation for the additional outlay it has incurred due to the delay or failure to cooperate on the part of the customer or a third-party appointed by it and for any damages incurred. In particular, the customer hereby indemnifies a&o against all third-party claims.

7. Remuneration

Unless otherwise agreed in writing, the customer shall be invoiced for the services provided by a&o on the basis of the actual hours worked and the respective valid hourly rates of the employees involved.

Unless otherwise agreed, a&o invoices (including VAT) plus a flat rate charge of 3.5% for expenses shall be payable within 20 days of receipt. a&o shall be entitled to adapt the hourly rates invoiced to bring them in line with inflation. The calculation of charges shall be based on the inflation index (Teuerungsindex, the Swiss national index of consumer prices).

8. Cost estimates/ guiding prices

Cost estimates/guiding prices provided by a&o shall be based on estimates of the scope of the activities required and are produced on the basis of the data provided by the customer. These cost estimates provided by a&o shall therefore not be binding with respect to the final calculation of the respective fee. In the event of a dispute, both a&o and the customer shall be entitled to consult the arbitration body of the responsible branch or the TREUHAND I SUISE and/or EXPERTSuisse ethics committees.

9. Termination of contractual relationship

If a project is currently in a phase during which extensive consulting and planning activities are still required, or if the production of a specific work product has not been agreed, the contractual relationship may be terminated in writing by either party without notice. Upon the early termination of the contractual relationship, the fee incurred up to that point, on the basis of the actual hours worked and the respective valid hourly rates in addition to any other costs incurred and the proportionate profit-sharing payment arising from the Contract, shall fall due immediately. If the termination occurs at an inopportune time, the Party terminating the Contract shall be liable for any damages incurred as a result. This shall apply in particular with regard to damages incurred by a&o as a result of its having engaged the services of third-parties in connection with the performance of the Contract.

In all cases other than that outlined above in paragraph 1, the customer may terminate the contractual relationship in writing prior to the provision of the agreed service with notice of 30 days, against the full indemnification of a&o. If the contractual relationship is terminated in writing before the provision of the agreed service by a&o, observing the 30-day notice period, the customer must accept the part of the agreed service that has already been provided and pay the related fee incurred on the basis of the actual hours worked and the respective hourly rates in addition to any other costs incurred if it can use the partial service provided. Should circumstances arise that would make it unreasonable for a&o to perform a contract other than that outlined in paragraph 1 above, a&o may terminate any such contract in writing and without notice at any time. If a&o is not responsible for the development of these circumstances, the customer must fully indemnify a&o in the event of termination of the contract.

10. Electronic communication

Communication by email, fax, mobile phone or online applications involves risks such as the possibility of the content of the message being viewed, as well as its modification or loss. Risks of this type can be reduced through the use of encrypted transmission. a&o offers IncaMail as a service for the transfer of encrypted data, which, however, generally leads to higher costs. This service is operated by Post CH AG and is subject to the usage and data protection provisions of the third-party provider. a&o strives to process emails promptly. However, their receipt may be delayed for technical or operational reasons. a&o does not guarantee prompt processing of emails. Emails sent to a&o do not constitute agreement with time limits and deadlines. In order to ensure an email is received, recipient confirmation must be requested.

If the customer does not issue any written instructions relating to electronic communication, the customer authorizes a&o to use unencrypted electronic communication despite being aware of the corresponding risks. The customer may change these instructions at any time. To avoid ambiguity, any changes must be communicated to a&o in writing and in advance.

11. The a&o kreston app

a&o provides its customers with an app for the encrypted transfer of receipts. The use of this app and data processing by this app are regulated by the corresponding terms of use and data protection provisions. These can be viewed in the app.

12. Severability clause

If one of the provisions in these General Terms and Conditions is or becomes invalid, void or unenforceable, this shall not affect the validity and enforceability of the remaining provisions.

13. Applicable law and place of jurisdiction

All agreements and other legal relationships between the parties which are subject to these General Terms and Conditions, shall be governed by Swiss law, to the exclusion of any treaties.

For all disputes arising in connection with agreements or other legal relationships between the parties which are subject to these General Terms and Conditions, the place of jurisdiction shall be the a&o domicile or place of business at the discretion.

Baar/ Baden-Dättwil/ Eschenbach/ Horgen/ Zurich, June 2021