



**Kanton Zürich
Steueramt**

How to Fill in Your Tax Return



Sie finden uns an folgender Adresse:
Kantonales Steueramt Zürich
Bändliweg 21
Zürich-Altstetten
Telefon 043 259 11 11
www.steuern.ch

Postanschrift:
Kantonales Steueramt Zürich
Bändliweg 21
8090 Zürich

How to Fill in Your Tax Return

1. First of all, go through the form to find out which documents you need to complete your tax return.

2. Collect all the necessary documents for the respective calendar year

Make sure to have all the documents you need ready, e.g.:

- salary statement(s) from your employer(s)
- year-end statements of all your bank and securities/custody accounts showing interest and dividends earned
- Documents regarding purchase and sale of bonds, equities, funds etc.
- Statements of contributions to private restricted pension plans (pillar 3a)
- Statements of cash values of life insurance(s)

3. Filing in your tax return step by step:

1. Download the software „Private Tax“ from our homepage www.steuern.ch/privatetax
2. Enter your personal data on the first page of the main form.
3. Fill in the “Securities and Credit Balances” form.
4. Enter your net income under item 1 of the main form.
5. Fill in the form “Occupational Expenses”.
6. Fill in the form “Insurance Premiums”.
7. Fill in the form “Deductions” on the third page of the main form, where you enter any further deductions such as contributions to voluntary pension savings (pillar 3a), charitable donations etc.
8. Fill in the form “Assets in Switzerland and Abroad” on the fourth page of the main form, where you enter any other assets you might have in Switzerland and abroad such as life insurance redemption values, motor vehicles etc.
9. Print out all the forms and sign them where required.

4. Documents you need to submit with your tax return:

- salary statement(s) (of both spouses)
- Statements of contributions to private restricted pension plans (pillar 3a)

5. Deadline

You must submit your tax return together with the required documents of the respective calendar year to the tax office of your place of residence (Gemeinde/municipality) until March 31st of the subsequent calendar year.

6. Tax Calculator

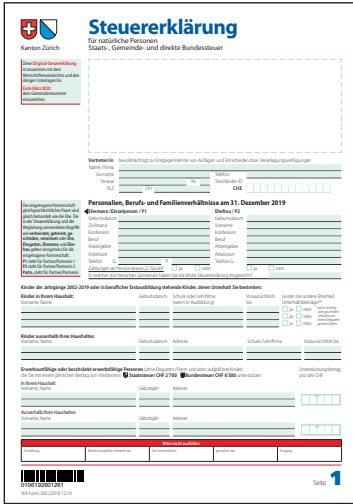
You may use our tax bill calculator on our homepage to find out roughly how much you will have to pay:

<http://www.steuern.ch/internet/finanzdirektion/ksta/de/steuerberechnung.html>

The image shows the top portion of a Swiss tax declaration form (Steuererklärung) for the year 2019. It includes the title 'Steuererklärung für natürliche Personen' and 'Steuer-, Gemeinde- und direkte Bundessteuer'. There are fields for personal data, marital status, and a section for 'Persönliche, Berufs- und Familienverhältnisse am 31. Dezember 2019'. The form is partially filled out with handwritten information.

The image shows a section of the Swiss tax declaration form titled 'Lohnsteuer- / Certificat de salaire - Certificato di salario' and 'Rentenbescheinigung - Attestation de rentes - Attestazione delle rendite'. It contains a table with columns for 'Lohn', 'Lohnsteuer', 'Renten', 'Rentensteuer', and 'Nettoeinkommen'. The table is filled with numerical data, and there are checkboxes for various tax-related options.

The image shows the bottom portion of the Swiss tax declaration form, titled 'Wegleitung zur Steuererklärung'. It features a large blue triangle graphic and a QR code. The text at the bottom right reads: 'Suchen Sie Ihre Steuerklärung online ein: www.steuern.ch/steuern/steuern.de/steuern.de'.



Steuererklärung (Hauptformular) Tax Return (main form)

Seite 1
Page 1

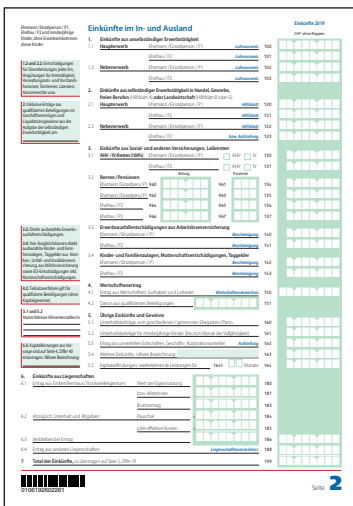
Personalien

Geburtsdatum
 Zivilstand
 Beruf
 Arbeitgeber
 Arbeitsort
 Kinder in Ihrem Haushalt
 Vorname, Name
 Geburtsdatum
 Schule oder Lehrfirma

Personal Data

date of birth
 civil status
 profession
 employer
 place of work
 children living with you
 first and last name of child/ren living with you
 date(s) of birth of child/ren living with you
 name(s) of school or employer(s) (apprenticeship) of child/ren living with you
 expected date(s) of graduation of child/ren living with you

Voraussichtlich bis



Seite 2
Page 2

Einkünfte im In- und Ausland

Income in Switzerland and Abroad

- 1.
- 1.1
- 2.
- 2.1
- 3.
- 3.2
- 4.1
- 5.
- 5.4
- 6.
- 6.1.
- 6.2
- 6.4
- 7.

Income from employment as contained in your salary statement(s) issued by your employer(s)
 Ehemann / Einzelperson / P1
 Ehefrau / P2
 Income from your own business(es) as stated in your profit and loss account
 Ehemann / Einzelperson / P1
 Ehefrau / P2
 Einkünfte aus Sozial- und anderen Versicherungen, Leibrenten
 Renten/Pensionen
 Yields on assets (dividends, interest, etc.) as stated in the form "Securities and Credit Balances"
 Übrige Einkünfte und Gewinne
 Weitere Einkünfte, nähere Bezeichnung
 Einkünfte aus Liegenschaften
 Ertrag aus Einfamilienhaus/Stockwerkeigentum
 Wert der Eigennutzung
 Mietzinsen
 Abzüglich Unterhalt und Abgaben
 Ertrag aus anderen Liegenschaften
 Total der Einkünfte

husband / single / person 1
 wife / person 2
 husband / single / person 1
 wife / person 2
 social security and insurance benefits, life annuities
 annuities, pensions
 "Securities and Credit Balances"
 other income and profits
 other income, please specify
 income from real estate
 income from self-occupied house or flat
 rental value as stated in the real estate appraisal
 rental income
 maintenance expenses and charges to be deducted from income from real estate
 other real estate income as stated in the table of real estate property
 total of income

Abzüge

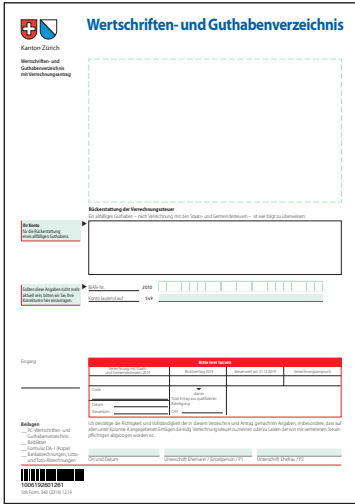
Deductions

- 11. Occupational expenses for income from employment as stated in the form "Occupational Expenses"
- 12. Interest paid on debts as stated in the table of debts
- 13. Unterhaltsbeiträge und Rentenleistungen alimonies and annuity contributions
- 14. Beiträge an anerkannte Formen der geb. Selbstvorsorge (3. Säule a) contributions to voluntary pension savings (pillar 3a)
- 15. Insurance premiums and interest on saving accounts as stated in the form "Insurance Premiums"
- 16. Weitere Abzüge further deductions
- 17. Sonderabzug bei Erwerbstätigkeit beider Ehegatten special deduction if both spouses have a gainful occupation
- 18. Total der Abzüge total of deductions
- 19. Nettoeinkommen net income (total of income minus total of deductions)
- 20. Krankheits- und Unfallkosten healthcare costs
- 21. Gemeinnützige Zuwendungen charitable donations
- 22. Reineinkommen net income II
- 23. Steuerfreie Beträge (Sozialabzüge) social deductions for children and assisted persons
- 24. Steuerbares Einkommen Gesamt total taxable income
- 25. Auf steuerbare Einkünfte in anderen Kantonen thereof taxable in other cantons
- 26. Auf steuerbare Einkünfte im Ausland thereof taxable abroad
- 27. Steuerbares Einkommen im Kanton Zürich bzw. in der Schweiz income taxable in the canton of Zurich / in Switzerland

Vermögen im In- und Ausland

Assets in Switzerland and Abroad

- 30. Bewegliches Vermögen movable property
- 31. Liegenschaften real estate property
- 32. Eigenkapital Selbständigerwerbender ohne Geschäftswertschriften Equity from self-employed activities (assets minus liabilities) excluding business related securities
- 33. Total der Vermögenswerte total assets
- 34. Schulden debts
- 35. Steuerbares Vermögen gesamt total taxable assets (total of assets minus total of debts)
- 36. Auf steuerbare Vermögenswerte in anderen Kantonen thereof taxable in other cantons
- 37. Auf steuerbare Vermögenswerte im Ausland thereof taxable abroad
- 38. Steuerbares Vermögen im Kanton Zürich assets taxable in the canton of Zurich / Switzerland
- 39. Kapitaleleistungen lump-sum benefits (e.g. social security)
- 40. Schenkungen/Erbschaften donations / inheritances (in advance) /
- 41. Beträge/Beteiligungen an Erbschaften quotas in community of heirs



Wertschriftenverzeichnis Securities and Credit Balances Form

- Seite 1 Rückerstattung der Verrechnungssteuer
- Page 1 tax
- Seite 2/3 Originalwährung
- Page 2/3 Nennwert / Stückzahl

- Valoren-Nr.
- Genauere Bezeichnung der Vermögenswerte
- Zugang

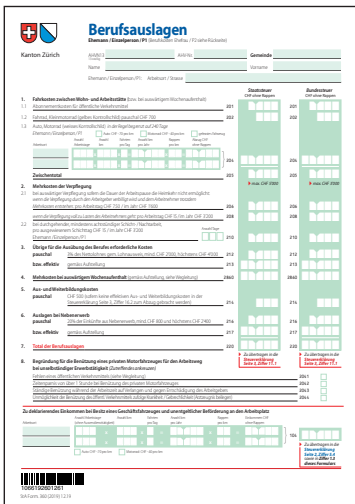
- Abgang

- Steuerwert
- Bruttoertrag A

- Bruttoertrag B

- bank account for reimbursements of Swiss withholding tax
- original currency
- nominal value / number of securities and shares
- securities number
- exact description of assets

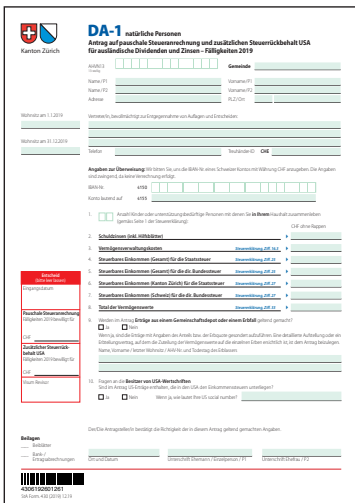
- date of purchase, if purchased in respective calendar year
- date of sale, if sold in respective calendar year
- tax value as of December 31st
- gross proceeds on assets subject to Swiss withholding tax
- gross proceeds on assets not subject to Swiss withholding tax



Berufsauslagen Occupational Expenses Form

1. Fahrkosten zwischen Wohn- und Arbeitsstätte
2. Mehrkosten der Verpflegung
3. Übrige für die Ausübung des Berufes erforderliche Kosten
4. Mehrkosten bei auswärtigem Wochenaufenthalt
5. Aus- und Weiterbildungskosten
6. Auslagen bei Nebenerwerb
7. Total der Berufsauslagen
8. Zu deklarierendes Einkommen bei Besitz eines Geschäftsfahrzeuges und unentgeltlicher Beförderung an den Arbeitsplatz

- transportation expenses from home to place of work
- additional costs for lunch out
- other occupational expenses
- additional costs for weekly stay at place of work
- costs for education and further training
- occupational expenses for subsidiary income
- total occupational expenses
- additional income from private use of company car and commuting free of charge (in connection with limited deduction for commuting costs)



Formular DA-1 Form of request – DA-1

- Seite 1 Antrag auf pauschale Steueranrechnung und zusätzlichen
- Page 1 request for tax on foreign dividends and interest refund request of USA tax withheld
- Schuldzinsen

- Vermögensverwaltungskosten
- Steuerbares Einkommen
- Total Vermögenswerte

- request for tax on foreign dividends and interest refund request of USA tax withheld
- Interest paid on debts as stated in the table of debts
- Asset management costs
- total taxable income
- total assets

| | | |
|-----------------------|--|--|
| Seite 2/3 Page 2/3 | Staat Nennwert / Stückzahl | state nominal value / number of securities and shares |
| | Valoren-Nr. Genaue Bezeichnung der Vermögenswerte | securities number exact description of assets |
| | Zugang | date of purchase, if purchased in respective calendar year |
| | Abgang | date of sale, if sold in respective calendar year |
| | Steuerwert Bruttoertrag | tax value as of December 31 st gross Proceeds on assets subject to withholding tax |
| | Pauschale Steueranrechnung Steuerrückbehalt USA | tax credit USA tax withheld |

Wegleitung Tax Return Guidelines

aus S. 5
from p. 5

The tax return software “Private Tax” can be downloaded from our homepage www.steuern.ch free of charge each year as of February for the previous year.

aus S. 6ff.
From p. 6
et seq.

Persons who

- lived in the canton of Zurich as of December 31 of the respective calendar year,
- left the canton of Zurich and moved to a place abroad in the respective calendar year,
- owned real estate or businesses in the canton of Zurich in the respective calendar year

have to file a tax return, unless they are subject to the Swiss withholding tax only. See also the information sheet on withholding tax under:
<http://www.steuern.ch/internet/finanzdirektion/ksta/de/spezialsteuern/quellensteuer.html>

aus S. 12
from p. 12

All revenues whatsoever earned from employment, irrespective of their description or form, must be declared as income from employment. Taxable is the net income from employment (Nettolohn).

aus S. 17ff.
From p. 17
et seq.

As a general rule, costs for public transportation can be deducted only as transportation expenses for the journey from home to work and back. As an exception, costs for private vehicles can be deducted under certain circumstances.

If returning home during lunch is impossible, additional costs for lunch out are deductible. Deduction depends on whether the employer contributes to the costs (► partial deduction) or not (► full deduction).

Other expenses necessary to generate income from employment are deductible on a flat rate basis (3% of net income from employment). Minimum and maximum amounts apply.

aus S. 27
from p. 27

All income and all assets worldwide must be declared. Income and assets not taxable in Switzerland are taken into account for the assessment of the tax rate.

aus S. 29
From p. 29

Lump sum benefits from social security are taxed separately from other income at a reduced tax rate.



