

# MTO CONSEIL JURIDIQUE & FISCAL

## 2023 TAX RETURN QUESTIONNAIRE

Name:
First name:
Adress:
Phone number :
Email:

Minor children and financially dependent adult children:

Name	First name	Date of birth	Student/apprentice (Oui / non)	AVS number or taxpayer number

- In case of a gainful activity, what is the total income during the year? monthly income?
- If divorced or separated do you share the parental authority?

Other dependents (except your spouse or children)? yes  no  • Name and address, date of birth, relationship,

Name	First name	Relationship	Adress	proof of financial support and the amount,

## MTO CONSEIL JURIDIQUE & FISCAL

---

*If you are salaried, the following information is required. Please fill out one document per person.*

### Income

- Salary income:
  - Salary certificate
  - Any appendices related
  - Tax withheld at source :
1. Do you hold employee shares or options? yes  no  Did you exercise any employee
  2. options? yes  no  If yes
  3. Director's fees: statement
  4. Full-time/part-time (give % rate):
  5. Family allowance paid by the social security administration: statement
  6. Salary loss compensation (unemployment, illness, accident): statement
  7. Do you frequently travel for professional reasons? Does your employer have foreign subsidiaries or activities? Do you perform your job in several locations?
  8. Does your salary include any special components (bonus, shares, and employee options)

*If you are self-employed, the following information is required. Please fill out one document per person.*

1. Do you have financial statements for 2023? (balance sheet, P&L) if yes, please provide us with these
2. Which accounting method do you use? Cash or accrual?
3. AVS contributions paid throughout the year (AVS assessments and invoices received during the year)
4. Statements certifying contributions to either a professional or personal retirement plan (2nd or 3rd Pillar A)
5. Did you incur non-compensated losses? yes  no

*If you own real estate, whether in Switzerland or abroad, please provide us with the following information. Please fill out one sheet per property.*

- I. Information to be provided the first time we declare this real estate for you
  1. Exact address: Copy of the extract from the Land register, even if old
  2. Do you hold it in usufruct, or is there a usufruct on it? if yes
  3. Property type

- freestanding? townhouse? apartment?
- land? vineyard? woods?
- residential or commercial property?
- If it is a condominium: your ownership part:
- 4. Construction year and/or year of a major refurbishment:
- 5. Is the property occupied by or available to you? yes  no 
  - as a primary or secondary residence?
  - since when?
- 6. living surface (in m2)
- 7. Value: Swiss real estate: include a copy of the value assessment (“estimation fiscale”) Real estate held abroad: purchase date and price
- 8. Purchase and/or sale in 2023 :
  - date of transfer:
  - purchase price and/or selling price:
  - include a copy of the deed of transfer

### II. Information to be provided each year

1. Is the property rented to a third party? yes  no   
rental income:
2. Fees and taxes
  - building insurance policy
  - yearly taxes; real estate tax
  - condo fees
  - house maintenance expenses: include copies of invoices
  - Did you incur material house maintenance costs? yes  no  if yes

*The following information and documentation is required if you have assets and investments (bank accounts, bonds, shares or funds for example)*

1. Bank or postal accounts: the year-end statements generally include all relevant information:
  - interest income credited in 2023
  - Swiss withholding tax on interest
  - year-end account balance

*Please make sure foreign bank statements reflect this information accurately and completely. It should also mention whether it is a foreign currency-denominated account. If you closed an account during the year, the closing statement is required. If foreign tax was withheld, please join the relevant documentation.*

2. Employer stock and option schemes
3. Other shares/stock:
  - name of the company
  - share number/stock symbol
  - quantity as of January 1, 2023: and as of December 31, 2023: please indicate sale/purchase date and quantity if you have sold or purchased stock throughout the year.

## MTO CONSEIL JURIDIQUE & FISCAL

---

- dividend statements for 2023 and detail of Swiss or foreign withholding tax
  - stock value as of December 31, 2023 (not necessary if stock is listed at a stock exchange)
- 
- name of the issuer
  - bond number/identifier
  - face value
  - quantity as of January 1, 2023 and as of December 31, 2023 please indicate sale/purchase date and quantity if you have sold or purchased bonds throughout the year.
  - issue and maturity date:
  - include details on coupon payments
4. Mutual funds
- name
  - fund number
  - quantity as of January 1, 2023 and as of December 31, 2023 please indicate sale/purchase date and quantity if you have sold or purchased mutual funds throughout the year.
  - include distribution statements
  - mutual fund value as of December 31, 2023
5. Loans
- name and address of the borrower
  - loan amount
  - issue date, interest rate, loan repayment details
  - statement showing interest income
6. Lottery gain
- proof of purchase of lottery tickets
  - statement of lottery win, as well as tax withheld at source

*The following documentation and information is required if you have received other types of income*

1. Alimony or child support income
  - type:
  - amount received:
  - name and address of debtor:
2. Did you receive any cash payouts in 2023?

from a pension fund: yes  no

from a 3rd pillar A scheme: yes  no

- from a private insurance: yes  no
  - indemnities: yes  no
  - following dissolution of a marriage: yes  no
  - an inheritance or a donation: yes  no
  - Please include the corresponding statements and any tax assessments.
3. Patents, royalty rights, authors' rights, etc
  4. Income derived from rental of assets
  5. Income derived from any sublease

6. Other income
7. Residence right (e.g. usufruct), beneficial interest: please explain

*The following documentation and information is required if you have incurred the following types of expenses*

1. AVS and retirement plans:
  - statements of AVS contributions paid by non-salaried individuals
  - statement attesting to the buyback of pension years in a mandatory professional retirement plan in Switzerland or abroad
  - statement attesting to a contribution to a 3rd pillar A scheme
2. Do you pay pensions or annuities? yes  no   
please include statements.
3. Alimony or child support payments yes  no 
  - type
  - name and address of the receiving party:
  - relationship with the receiving party:
  - amount paid during the year:

Important medical expenses due to illness or accident

1. Vaud: medical costs are deductible only to the extent that they represent an important part of the taxpayer's income
2. Geneva: medical costs are deductible, even if they only represent a limited part of the taxpayer's income

Please include statements.

You can ask your health and accident insurance company for a yearly statement summarizing premiums paid and invoices not reimbursed to you.

1. Insurance premium and medical expenses paid in 2023
2. life insurance premium - health and accident insurance premium

Please include statements if you have important medical expenses due to a handicap, not reimbursed by a health insurance

3. Charities: please include statements made to non-profit organizations.
4. Child care costs for children up to 14 years: please include statements.
5. Rental expenses: please include a copy of the rental contract.
6. Did you make any donations throughout the year ?yes  no

*In all cases, the following statements and information must be provided*

- Copy of your last tax return (not necessary if we have already completed your 2022 tax return)
- Copy of the last tax assessment ("décision de taxation") (not necessary if we have already completed your 2022 tax return)
- 2023 account statement for cantonal/municipal tax installments ("relevé de compte BVR+")
- The provisional bill for the 2023 federal direct tax ("bordereau provisoire") 7
- Statement of tax withheld at source ("impôt à la source")
- Any other relevant information ?