



**Kanton Zürich
Steueramt**

How to Fill in Your Tax Return





Sie finden uns an folgender Adresse:
Kantonales Steueramt Zürich
Bändliweg 21
Zürich-Altstetten
www.zh.ch/steuern

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.zh.ch/steuererklärung
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.

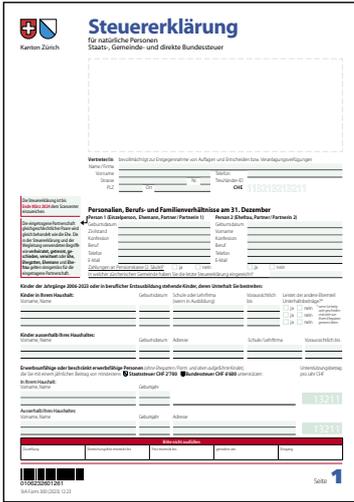
6. Tax Calculator

You may use our tax bill calculator on our homepage to find out roughly how much you will have to pay: www.zh.ch/steuerrechner

The image shows the top portion of a Swiss tax declaration form for the canton of Zurich. It includes the title 'Steuererklärung für natürliche Personen' and sections for 'Personen- und Familienverhältnisse am 31. Dezember' (Personal and family status as of December 31st). Fields include name, address, marital status, and details for family members.

The image shows a section of the Swiss tax declaration form titled 'Lohnsteuer - Certificat de salaire - Certificato di salario'. It contains a table for reporting income from employers, with columns for employer name, address, and various tax-related fields.

The image shows a section of the Swiss tax declaration form titled 'Wegleitung zur Steuererklärung' (Guidance for tax declaration). It features a blue background and a QR code, providing information on how to file the tax return.



Steuererklärung (Hauptformular) Tax Return (main form)

Seite 1
Page 1

Personalien

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

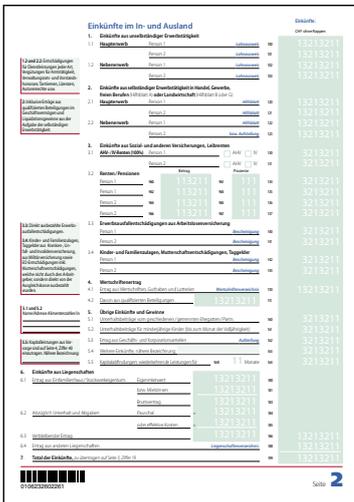
Geburtsdatum

Schule oder Lehrfirma

Voraussichtlich bis

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



Seite 2
Page 2

Einkünfte im In- und Ausland

1.

Einkünfte aus unselbständiger
Erwerbstätigkeit

1.1

Ehemann / Einzelperson / P1
Ehefrau / P2

2

Einkünfte aus selbständiger Erwerbs-
tätigkeit in Handel, Gewerbe,
freien Berufen oder Landwirtschaft

2.1

Ehemann / Einzelperson / P1
Ehefrau / P2

3.

Einkünfte aus Sozial- und anderen
Versicherungen, Leibrenten

3.2

Renten/Pensionen

4.1

Ertrag aus Wertschriften, Guthaben
und Lotterien

5.

Übrige Einkünfte und Gewinne

5.4

Weitere Einkünfte, nähere Bezeich-
nung

6.

Einkünfte aus Liegenschaften

6.1

Ertrag aus Einfamilienhaus/Stock-
werkeigentum

Wert der Eigennutzung

Mietzinsen

6.2

Abzüglich Unterhalt und Abgaben

6.4

Ertrag aus anderen Liegenschaften

7.

Total der Einkünfte

Income in Switzerland and Abroad

Income from employment as contained
in your salary statement(s) issued by
your employer(s)

husband / single / person
1 wife / person 2

Income from your own business(es) as
stated in your profit and loss account

husband / single / person 1
wife / person 2

social security and insurance benefits,
life annuities

annuities, pensions
Yields on assets (dividends, interest,
etc.) as stated in the form "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

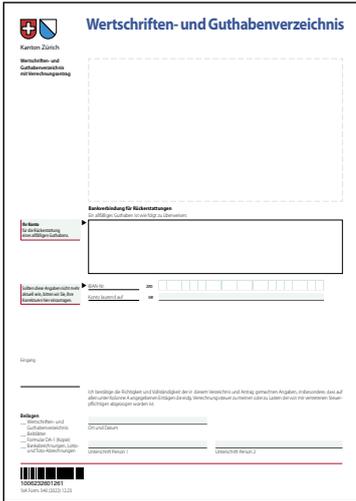
Deductions

- | | | |
|------|--|--|
| 11. | Berufsauslagen bei unselbständiger Erwerbstätigkeit | Occupational expenses for income from employment as stated in the form "Occupational Expenses" |
| 12. | Schuldzinsen | 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. | Versicherungsprämien, Zinsen von Sparkapitalien | 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 |
| 21. | Nettoeinkommen | net income (total of income minus total of deductions) |
| 22.1 | Krankheits- und Unfallkosten | healthcare costs |
| 22.2 | Gemeinnützige Zuwendungen | charitable donations |
| 23. | Reineinkommen | net income II |
| 24. | Steuerfreie Beträge (Sozialabzüge) | social deductions for children and assisted persons |
| 25. | Steuerbares Einkommen Gesamt | total taxable income |
| 26.1 | Auf steuerbare Einkünfte in anderen Kantonen | thereof taxable in other cantons |
| 26.2 | 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

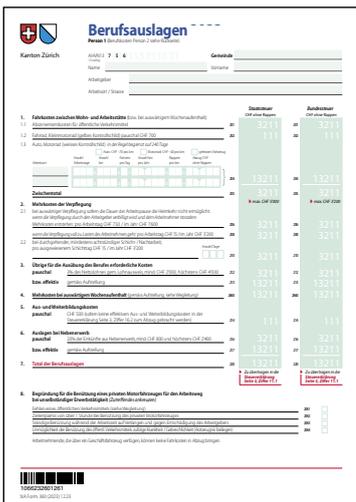
Assets in Switzerland and Abroad

- | | | |
|------|---|---|
| 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) |
| 36.1 | Auf steuerbare Vermögenswerte in anderen Kantonen | thereof taxable in other cantons |
| 36.2 | Auf steuerbare Vermögenswerte im Ausland | thereof taxable abroad |
| 37. | Steuerbares Vermögen im Kanton Zürich | assets taxable in the canton of Zurich / Switzerland |
| 40. | Kapitalleistungen | lump-sum benefits (e.g. social security) |
| 50. | Schenkungen/Erbschaft/Erbschaften/Beteiligung an Erbschaften | donations / inheritances (in advance) / quota in community of heirs |



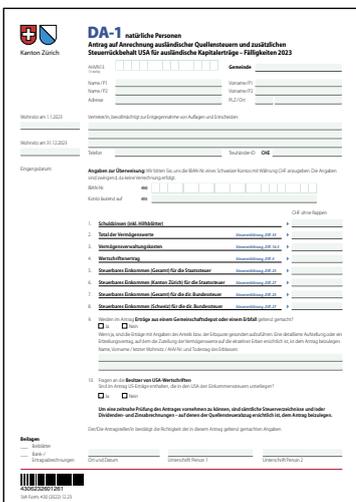
Wertschriftenverzeichnis Securities and Credit Balances Form

- | | | |
|-----------|---|---|
| Seite 1 | Rückerstattung der Verrechnungssteuer | bank account for reimbursements of Swiss withholding tax |
| Page 1 | | |
| Seite 2/3 | Originalwährung | original currency |
| Page 2/3 | Nennwert / Stückzahl | nominal value / number of securities and shares |
| | Valoren-Nr. | securities number |
| | Genauere Bezeichnung der Vermögenswerte | 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 | tax value as of December 31 st |
| | Bruttoertrag A | gross proceeds on assets subject to Swiss withholding tax |
| | Bruttoertrag B | gross proceeds on assets not subject to Swiss withholding tax |



Berufsauslagen Occupational Expenses Form

- | | | |
|----|--|--|
| 1. | Fahrtkosten zwischen Wohn- und Arbeitsstätte | transportation expenses from home to place of work |
| 2. | Mehrkosten der Verpflegung | additional costs for lunch out |
| 3. | Übrige für die Ausübung des Berufes erforderliche Kosten | other occupational expenses |
| 4. | Mehrkosten bei auswärtigem Wochenaufenthalt | additional costs for weekly stay at place of work |
| 5. | Aus- und Weiterbildungskosten | costs for education and further training |
| 6. | Auslagen bei Nebenerwerb | occupational expenses for subsidiary income |
| 7. | Total der Berufsauslagen | total occupational expenses |



Formular DA-1 Form of request - DA-1

- | | | |
|---------|---|--|
| Seite 1 | Antrag auf pauschale Steueranrechnung und zusätzlichen Steuerrückbehalt USA | request for tax on foreign dividends and interest refund request of USA tax withheld |
| Page 1 | Schuldzinsen | Interest paid on debts as stated in the table of debts |
| | Vermögensverwaltungskosten | Asset management costs |
| | Steuerbares Einkommen | total taxable income |
| | Total Vermögenswerte | total assets |

Seite 2/3	Staat	state
Page 2/3	Nennwert / Stückzahl	nominal value / number of securities and shares
	Valoren-Nr.	securities number
	Genauere Bezeichnung der Vermögenswerte	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	tax value as of December 31 st
	Bruttoertrag	gross Proceeds on assets subject to withholding tax
	Pauschale Steueranrechnung	tax credit
	Steuerrückbehalt USA	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.zh.ch/steuern 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: www.zh.ch/quellensteuer

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.



