



**Kanton Zürich  
Steueramt**

# **How to Fill in Your Tax Return**



Sie finden uns an folgender Adresse:  
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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](http://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 31<sup>st</sup> of the subsequent calendar year.

**6. Tax Calculator**

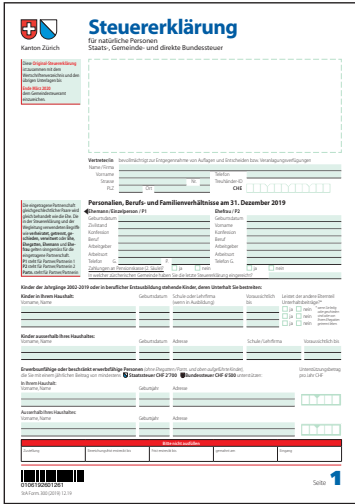
You may use our tax bill calculator on our homepage to find out roughly how much you will have to pay:

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

The image shows the top portion of a Swiss tax declaration form. It includes the title 'Steuererklärung für natürliche Personen' and the logo of the Swiss Confederation. Below the title, there are several sections for entering personal information, such as name, address, and marital status. The form is dated '31. Dezember 2019'.

The image shows a form titled 'Lohnsteuer- / Certificat de salaire - Certificato di salario'. It is used for reporting salary and other income. The form includes sections for the employer's information, the employee's information, and the amount of salary received. It also includes a section for reporting other income, such as interest and dividends.

The image shows a blue and white document titled 'Wegleitung zur Steuererklärung'. It provides guidance and instructions for taxpayers. The document includes a QR code and the website address [www.steuern.ch](http://www.steuern.ch).



# Steuererklärung (Hauptformular) Tax Return (main form)

Seite 1  
Page 1

## Personalien

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

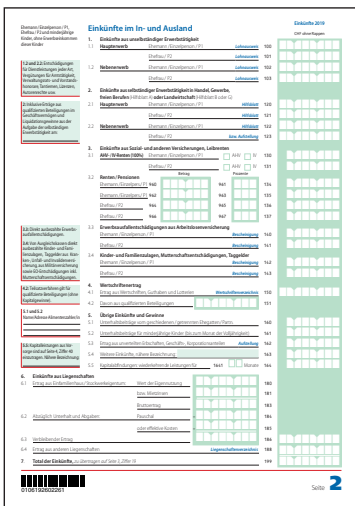
Geburtsdatum

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

## Income in Switzerland and Abroad

1.

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

1.1

Ehemann / Einzelperson / P1  
Ehefrau / P2

husband / single / person 1  
wife / person 2

2.

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

2.1

Ehemann / Einzelperson / P1  
Ehefrau / P2

husband / single / person 1  
wife / person 2

3.

Einkünfte aus Sozial- und anderen Versicherungen, Leibrenten

social security and insurance benefits, life annuities

3.2

Renten/Pensionen

annuities, pensions

4.1

Yields on assets (dividends, interest, etc.) as stated in the form "Securities and Credit Balances"

5.

Übrige Einkünfte und Gewinne

other income and profits

5.4

Weitere Einkünfte, nähere Bezeichnung

other income, please specify

6.

Einkünfte aus Liegenschaften

income from real estate

6.1.

Ertrag aus Einfamilienhaus/Stockwerkeigentum

income from self-occupied house or flat

Wert der Eigennutzung

rental value as stated in the real estate appraisal

Mietzinsen

rental income

6.2

Abzüglich Unterhalt und Abgaben

maintenance expenses and charges to be deducted from income from real estate

6.4

Ertrag aus anderen Liegenschaften

other real estate income as stated in the table of real estate property

7.

Total der Einkünfte

total of income

**Abzüge**

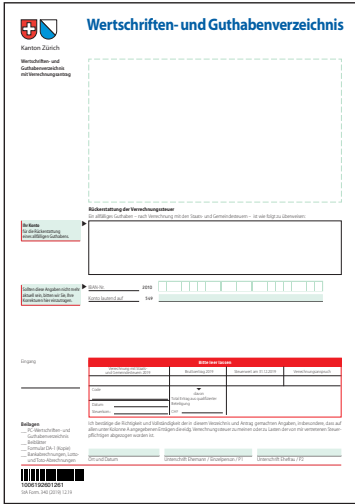
**Deductions**

- 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
- 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**

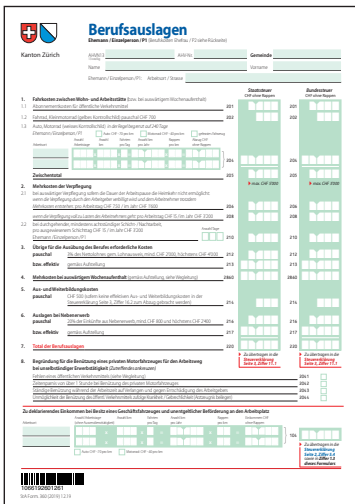
- 30. Bewegliches Vermögen movable property
- 31. Liegenschaften real estate property
- 32. Eigenkapital Selbständigerwerbender ohne Geschäftswertschriften Equity from self-employed activities (assets minus liabilities) excluding business related securities
- 33. Total der Vermögenswerte total assets
- 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. Kapitaleleistungen lump-sum benefits (e.g. social security)
- 50. Schenkungen/Erbschaften/Erbschaften/Beteiligung an Erbschaften donations / inheritances (in advance) / quota 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

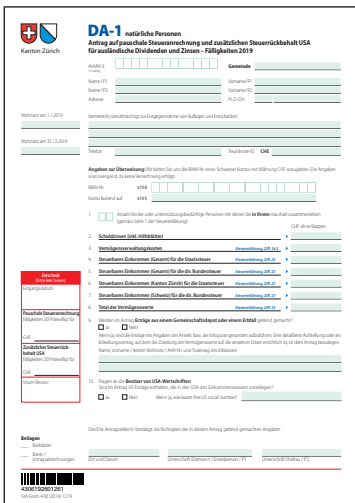
- bank account for reimbursements of Swiss withholding tax
- original currency
- nominal value / number of securities and shares
- securities number
- exact description of assets
  
- date of purchase, if purchased in respective calendar year
- date of sale, if sold in respective calendar year
- tax 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	Staat	state
Page 2/3	Nennwert / Stückzahl	nominal value / number of securities and shares
	Valoren-Nr.	securities number
	Genaue 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 <sup>st</sup>
	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.steuern.ch](http://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.



