



2020 Tax Documentation for U.S. Tax Return

For New Clients only:

1. The AIT Services' New Client Information sheet
2. A copy of your 2019 U.S. Tax Return (Federal and State)
3. A copy of your 2017 and 2018 U.S. Tax Returns ONLY if you changed preparers during the last 3 years or had prepared all returns yourself
4. A copy of your 2nd pillar Employee Pension Statement per 12/31/2019 or 1/1/2020 (see item 7 for description)

For New and Returning Clients, please provide the following, where applicable:

Income:

5. Annual Salary Statement(s) (Form W-2 and/or "Lohnausweis")
6. A copy of your 2020 Swiss Tax Return including the Swiss tax calculation
7. 2nd Pillar Pension Certificate showing your employer's contributions to your employee pension plan and total balance in your pension *at year-end*. The employer's contributions are NOT listed on your salary statement, but are included in a separate pension statement ("Vorsorgeausweis" or "Attestation de Prévoyance") provided to you by your pension plan administrator.
8. Employee Stock Options: documentation for all changes during the tax year including option awards, option vesting, and option exercise and sale
9. Employee Stock: documentation for all changes during the tax year including additional stock awards, stock purchases, stock vesting, stock transfers and sale of stock
10. Pension or Retirement Income
11. Interest and Dividend Income
12. State Income Tax Refund Amount
13. Social Security Income
14. Unemployment Income
15. Commissions Received
16. Sales of Stocks, Bonds, Futures and Options (please include statements showing sale price and date AND purchase cost and date)
17. Business Owners:
 - a. Business Income and Expenses
 - b. List of Business Fixed Assets including purchase date and purchase price
 - c. Business Vehicle: total annual miles and number of business miles not including commuting
 - d. If working from home, area of home office and total area of home
18. Lottery or Gambling Winnings and Losses
19. Income and Expenses from Rental Properties you own (include full property address, names of and relationship to tenants)
20. Income from Partnerships, S Corporations, Trusts and Estates (Forms K-1)
21. IRA/401K Distributions, including Rollover Distributions
22. Alimony Received



23. Record of Purchase or Sale of Real Residence
24. Details of Gifts Given and Gifts Received in 2020 (to/from, description, value and date)
25. Details of Inheritances received during 2020 (from, description, value and date)

Deductions:

26. Alimony Paid
27. Retirement and Pension Plan Contributions
28. Self-Employment Tax Payments to the U.S. (or proof of Swiss AHV payments), if self-employed
29. Child Care Expenses & Provider Information (not when 'married filing separately')
30. Home Improvement Expenses for homes you own
31. Tuition and Education Fees (Form 1098-T)
32. Student Loan Interest (Form 1098-E)

Itemized Deductions: *(only needed if your gross employment income is over CHF 100,000 and your total itemized deductions are higher than your standard deduction of \$12,400 if 'single' or 'married filing separately', \$18,650 if 'head of household', or \$24,800 if 'married filing jointly'):*

33. Medical, Eye Care, and Dental Expenses, including insurance premiums (only partly deductible)
34. Cash and Noncash Donations to U.S. Charities or Churches
35. Mortgage or Home Equity Loan Interest Paid for all homes you own, including amount of mortgage debt
36. Real Estate and Personal Property Taxes

Income Taxes Already Paid or Owed:

37. Amount(s) and date(s) of estimated 2020 U.S. Income Taxes Paid (Federal, State and Local)
38. Swiss Taxes actually paid in 2020 (including withholding taxes plus any other cash payments you made, even if for prior tax years)
39. Definitive Swiss Tax invoices for 2020 or Swiss tax estimate for 2020 that was provided with your 2020 Swiss tax return

Expat Information:

40. **Exact Travel Dates** to and from the U.S. even if travel extends beyond the tax year. For each trip indicate how many weekdays were for work and how many days were personal.
41. If you rent your current home within Switzerland, we need your rental, utility (excluding telephone, internet, and cable), garage, insurance, and repair expenses.
42. If you maintain a home in the U.S., address of that home including zip code
43. If you lived in the U.S. during 2020, proof of U.S. health care coverage
44. If the combined balances in your non-US financial accounts, including all 3rd pillar (retirement) and any 2nd pillar accounts (pensions), exceeded \$300,000 during the year or \$200,000 on December 31st (double these amounts for 'married filing jointly'), we need the FBAR information for Form 8938, even if we do not prepare your FBAR (see item 60 for description).
45. A copy of your FBAR if self-prepared. Please specify the exchange rates you used.



2020 Tax Documents for Additional Services

Additional Information needed for Final Tax Returns for Taxpayers who gave up U.S. Citizenship or formally handed back Green Cards during 2020:

46. Certificate of Loss of Nationality or approved Form I-407, Abandonment of Lawful Permanent Residence Status
47. Number of Days in the U.S. during 2018, 2019 and 2020
48. Date you became a citizen of Switzerland, or your non-US country of citizenship
49. Your U.S. tax liability for each year: 2015 through 2019
50. Value on the Date of Expatriation of your worldwide assets and liabilities, including:
 - a. Bank Accounts
 - b. Securities
 - c. Pension Funds
 - d. Real Property
 - e. Business interests
 - f. Other assets such as vehicles, jewelry, artwork, etc.
 - g. Loans to others
 - h. Debts and Mortgages

Additional Information needed for Owners of 10% or more of a non-U.S. Business:

51. Type of Business
52. Date of Incorporation
53. Percentage Share of Ownership
54. Total number of Business Equity Shares and number of Shares owned at the beginning and at the end of the tax year
55. Date ownership acquired and how ownership was acquired
56. 2020 Financial Income Statement and beginning/ending Balance Sheets for the business
57. Name and address of business accountant
58. Names and ownership information for all other >10% U.S. owners of the company
59. Subsidiary information (ownership and income)

For the Preparation of your Form 114 "Report of Foreign Bank and Financial Accounts" (otherwise known as the FBAR):

60. For each of your Foreign Bank, Securities or Other Financial Accounts including Retirement and Pension Accounts (ie, non-U.S. accounts):
 - a. Bank name and address
 - b. Account number
 - c. Account holder(s)
 - d. Type of account
 - e. The actual MAXIMUM value during 2020 in original currency
 - f. Value of each account on December 31, 2020



2020 Additional Tax Documents for the Coordination of Your Swiss Tax Return

61. A copy of your 2019 Swiss tax return, if you did not provide it to us last year
62. Your 2020 Swiss tax folder that includes a barcode (you should have received this from the Swiss tax offices)
63. Date you began working in Switzerland
64. Address(es) on January 1st 2020 and on December 31st 2020 if we do not already have them
65. Nationality of each family member
66. Religious denomination of each family member
67. Expenses for education for each family member
68. Current type of permit for each family member
69. Name and place of school for each child
70. Names of any children that are NOT registered in your household
71. Do you work full-time or part-time? If part-time, what percentage?
72. How do you travel to work: bus, train, car, etc?
73. Do you travel home for lunch?
74. What is your total annual cost of using public transportation, if applicable?
75. Number of working days in 2020
76. The December 31st value of all of your Assets worldwide such as:
 - a. Cash
 - b. Securities and other Financial Accounts
 - c. Property (cars, boats, art, jewelry, precious metals and collectibles, etc)
 - d. Loans you have made to others
 - e. Annuities or Life Insurance Policies with a surrender value
77. The December 31st value of all of your Liabilities worldwide including:
 - a. Credit Card balances
 - b. Mortgages
 - c. Outstanding Loans
 - d. Any other amount owed
78. For each Residential or Commercial Property you own:
 - a. Year of construction
 - b. Year of purchase
 - c. Purchase price, market value or Swiss tax value
 - d. Number of bedrooms