



Kanton Zürich
Steueramt

How to Fill in Your Tax Return in Paper Form



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

Postanschrift:
Kanton Zürich
Finanzdirektion
Steueramt
Bändliweg 21
8090 Zürich

How to Fill in Your Tax Return in Paper Form

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. Filling in your tax return step by step:

1. Enter your personal data on the first page of the main form (“Steuererklärung”).
2. Enter your net income under item 1 of the main form.
3. Fill in the form “Occupational Expenses” (“Berufsauslagen”) and transfer the total to page 3, item 11.1 of the tax return.
4. Fill in the form “Insurance Premiums” (“Versicherungsprämien”) and transfer the result to page 3, item 15 of the tax return.
5. Fill in the section “Deductions” (“Abzüge”) 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.
6. Fill in the section “Assets at home and abroad” (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.
7. Fill in the “Securities and Credit Balances” form (“List of securities”). Transfer the total “Total Bruttoertrag A+B” (Total gross profit A+B) on page 2, item 4.1 of the tax return. “Total Steuerwert” (Total tax value) please transfer to page 4, item 30.1 of the tax return.
8. Sign the forms 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 Steueramt, Scan-Center, Postfach, 8010 Zürich, 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 first page of the 'Steuererklärung' (Tax Return) form for the calendar year 2022. It is issued by the Kanton Zürich (Canton of Zurich) for the State, Commune, and Direct Federal Tax. The form includes sections for personal data (Name, Address, Date of Birth, etc.), income (Einkommen), and deductions (Abzüge). There are checkboxes for various tax-related options and a section for the taxpayer's signature.

The image shows the second page of the 'Steuererklärung' (Tax Return) form for the calendar year 2022. It includes sections for assets (Vermögensgegenstände), other deductions (andere Abzüge), and a section for the taxpayer's signature. The form is designed to be filled out by the taxpayer or a tax professional.

The image shows the 'Wegleitung zur Steuererklärung' (Guidance for the Tax Return) form. It is a blue and white document that provides instructions and information for taxpayers. It includes a QR code and a website link for more information.

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 Erwerbstätigkeit in Handel, Gewerbe, freien Berufen oder Landwirtschaft

2.1 Ehemann / Einzelperson / P1
Ehefrau / P2

3. Einkünfte aus Sozial- und anderen Versicherungen, Leibrenten
Renten/Pensionen

4.1 Ertrag aus Wertschriften, Guthaben und Lotterien

5. Übrige Einkünfte und Gewinne
5.4 Weitere Einkünfte, nähere Bezeichnung

6. Nettoertrag aus 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

net income from properties
total of income

Seite 3
Page 3

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 / Partner	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

Seite 4
Page 4

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/Erbschaften/Beteiligungen an Erbschaften	donations / inheritances (in advance) / quota in community of heirs

Wertschriftenverzeichnis Securities and Credit Balances Form

Seite 1
Page 1
Seite 2/3
Page 2/3

Rückerstattung der Verrechnungs-
steuer
Originalwährung
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
Wohnaufenthalt
5. Auslagen bei Nebenerwerb
6. Total der Berufsauslagen

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
occupational expenses for subsidiary
income
total occupational expenses

Formular DA-1 Form of request - DA-1

Seite 1
Page 1

Antrag auf pauschale Steuer-
anrechnung und zusätzlichen
Steuerrückbehalt USA
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 st
	Bruttoertrag	gross Proceeds on assets subject to withholding tax
	Pauschale Steueranrechnung	tax credit
	Steuerrückbehalt USA	USA tax withheld

Wegleitung Tax Return Guidelines

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

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).

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.

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.

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



