

TAX RETURN DOCUMENTS

Deadlines for submission to our services

By e-mail:

- > 15 november of the current year
- > impots@ogbl.lu
- > PDF format (photos and zip files will not be accepted)

By post:

- > 30 november of the current year

Deadline for submitting tax returns to the tax authorities: 31 December of the current year.

Copies of documents to be provided

- ☐ **Pages 1–4 of Form 100F must be completed as follows:**
 - ▶ Personal details (page 1), children living in the household only (page 2), marital status with date (page 3), civil partnership (pacs) with exact date (page 4)
- ☐ **Complete Luxembourg tax assessment and/or tax assessment notice from your country of residence for the previous year**
- ☐ **Annual income certificate, salary and/or household pension (you and your spouse)**
 - ▶ Any additional household income (maximum of two rental properties, REVIS, etc.), including foreign income from the country of residence
- ☐ **Interest paid on personal loans and/or mortgage loans (property/housing)**
 - ▶ Annual statement showing the amount of interest paid
 - ▶ No amortisation schedule
- ☐ **Insurance (only relating to the individual concerned)**
 - ▶ Life insurance, death, disability, health insurance (mutual insurance) CMCM, DKV, etc.
 - ▶ RC: civil liability for cars/motorbikes, family
 - ▶ No invoice, no insurance contract! Only a certificate or attestation from the insurance company
- ☐ **Assurance prévoyance-vieillesse (article 111bis L.I.R.)**
 - ▶ Certificate covering the entire year
- ☐ **Housing savings scheme (épargne-logement)**
 - ▶ Certificate covering the entire year
- ☐ **Donations**
 - ▶ Certificate from the organizations in question (minimum deductible amount of €120/year from one or more organisations)
- ☐ **Extraordinary expenses**
 - ▶ Childcare costs
 - ▶ Costs of domestic help (private or company)
 - ▶ Pharmacy and/or medical expenses, including a list showing the total amount to be declared
 - ▶ Maintenance payments for children not living in the household.
 - ▶ Surname, first name and date of birth of the child
 - ▶ Maintenance payments made to a former spouse
 - ▶ Surname and first name of the person concerned
- ☐ **Documents used to declare work-related expenses, such as:**
 - ▶ e.g. expenses for professional clothing, work instruments, professional literature, office space at home
 - ▶ Total of more than €540 per year

IMPORTANT: OGBL declines all responsibility, in particular for errors resulting from failure to submit the required documents or from incorrect or incomplete information provided on the first four pages of Form 100F or 100D.

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