



## Requirements and information for the compilation of accounting documents

1. Submission of complete **bank statements** beginning with 1st and ending with the last day of the respective month (for examination the particular bank balances should be indicated)
  - The corresponding proof has to be provided in appropriate order behind the bank statement
  - Private expenses have to be marked „private“ - no proof needs to be added; Exception are tax relevant revenue and expenses like special expenses (deductible in assessing income tax), insurances, secondary employments
  - For periodic account activity it has to be indicated what was paid; if necessary by a handwritten note
  - For collective payments, e.g. credit card charging, the credit card statement has to be provided behind the relevant bank statement together with all proofs shown in the credit card statement
2. **Cash receipts have** to be arranged acc. to date of proof and consecutively numbered. Hereby is it possible to start each month again with the voucher number 1 but it has to be ensured that a certain proof can be identified within adequate time.
3. **Invoices for business expenses paid per private account** have to be treated like cash receipts.
4. The documents ref. to 1.-3. have to be separated e.g. by divider or filing fastener
5. A duly completed travel expense report has to be submitted for each business related travel (see attached specimen of a travel expense report). For the single-sheets of the travel expenses it has to be indicated where or rather under what voucher number the appropriate documents are filed.
6. Additionally to given requirements of an invoice service receipts for hospitality costs must be complemented by the entrepreneur with:
  - a. The names of all parties entertained including the entrepreneur
  - b. The price as well as the additionally paid tip. The tip is not including VAT but business expense in its entirety.
  - c. Location of hospitality
  - d. Reason for hospitality

Regarding the reason for hospitality it must be pointed out that descriptions like „work meeting“, „informal discussion“ or „public relations“ are too general so that the tax authority requires concrete specifications.



- e. Date of hospitality
  - f. Signature of entrepreneur
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- 7. Gifts can only be asserted as business expense to a net amount of 35,00 Euro per year per recipient. For this purpose the name of the recipient must be noted on the proof. It is recommended to keep records
  - 8. On top you should place the booking list of the gross pay entry
  - 9. Furthermore copies of loan or leasing agreements or similar documents should be submitted promptly. Also copies of grants or grant notes must be submitted. The same applies for certificates allowing to give lessons exempt from VAT acc. to § 4 Abs. 21 UStG (Value Added Tax Act)

Please notice that on the basis of the submitted documents we need to be able to identify the product you bought; if necessary make handwritten notes on the documents.

Finally we kindly ask to respect that we need adequate time for processing the accounting. Please submit the bookkeeping documents until the 20th of the subsequent month so that we can ensure to file the advanced turnover tax return within the time limit and you have enough time to remit the possible arising turnover tax, too.

# Reisekostenabrechnung

Name und Vorname: \_\_\_\_\_

Reisebeginn am: \_\_\_\_\_ um \_\_\_\_\_ Uhr

Reiseende am: \_\_\_\_\_ um \_\_\_\_\_ Uhr

Zweck der Reise: \_\_\_\_\_

Besuchsorte: \_\_\_\_\_

Die Reise erfolgte mit  Dienstwagen  Privat-Pkw  Bahn  Flugzeug

## Reisedauer

\_\_\_\_\_ Tage \_\_\_\_\_ Stunden

1	2
<b>Rechnungs- bzw. Pauschbetrag</b>	<b>Enthaltene Vorsteuer</b>

### I. Fahrtkosten

Einzelnachweis gem. Anlagen \_\_\_\_\_

**Kilometergeld-Pauschale** bei Benutzung des eigenen Fahrzeugs durch den Arbeitnehmer ohne Einzelnachweis

Kraftfahrzeug \_\_\_\_\_ km je \_\_\_\_\_ EUR

\_\_\_\_\_ km je \_\_\_\_\_ EUR

### II. Übernachtungskosten (ohne Kosten für Frühstück)

Einzelnachweis gem. Anlagen \_\_\_\_\_

**Pauschbeträge** (nur für Arbeitnehmer) siehe Erläuterung

\_\_\_\_\_ Übernachtungen x \_\_\_\_\_

### III. Verpflegungsmehraufwand

**Pauschbeträge** (siehe Erläuterungen)

Bei Abwesenheit von mindestens 24 Std. \_\_\_\_\_ Tage je \_\_\_\_\_ EUR

Bei Abwesenheit von mindestens 14 Std. \_\_\_\_\_ Tage je \_\_\_\_\_ EUR

Bei Abwesenheit von mindestens 8 Std. \_\_\_\_\_ Tage je \_\_\_\_\_ EUR

### IV. Nebenkosten (lt. Beleg oder Glaubhaftmachung)

### V. Buchungsvermerk:

Reisekosten brutto ...  
 ./..Vorsteuer. ....  
 Reisekosten netto .....

EUR	

Reisekosten brutto

./..Vorschuss

Auszahlung  
Rückzahlung

Vorsteuer:

Die Richtigkeit der Abrechnung und den Empfang des ausgewiesenen Bruttobetragtes bescheinigt:

(Datum)

(Unterschrift)

Prüfvermerke: