



G-IS23R1



République et canton de Genève
Département des finances
et des ressources humaines
Administration fiscale cantonale

«DRIS/TOU» form

Request for rectification of withholding tax
Request/announcement for further ordinary taxation

Year 2023

Do you need to fill in this form ?

Yes, if you would like to correct your taxation.

Yes, if you have income that are not taxable at source or if you have taxable wealth.

Otherwise, it is not necessary to fill in this form.



Please apply online by the end of **March 31, 2024** from your e-demarches account and receive immediately a proof of submission.
www.ge.ch/c/imp-ed

If you complete the paper form, please use a black pen and write legibly in the boxes.



For your request to be valid, you must imperatively return us the 2 original forms duly completed, dated and signed by the end of **March 31, 2024**.



Should you need assistance for the filing of the form :
www.ge.ch/c/imp-lsarect

Withholding tax guidelines : www.ge.ch/c/imp-lsdir

1 Personal data (situation on December 31, 2023 or at the date of the end of your activity in Geneva)

Civil status

1 single 2 married 3 divorced 4 separated 5 widowed 6 registered partnership 7 dissolved partnership

Please indicate here the corresponding number to your civil status: **2**

Living in a common-law relationship or French PACS Yes No

(DD MM YYYY)

In the event of a change of your marital status during 2023, please indicate the date and provide us with the related documents

02.04.2023

Personal data of the taxpayer

Ref. no. of the taxpayer 14526556

AVS13 No. 7565263238412

Name DOE

First name John

Date of birth (DDMMYYYY) 12.05.1975

100% activity rate Yes No Yes No

In 2023, did you receive any income from one Swiss or foreign employer? Yes No

Personal data of the spouse

Ref. no. of the spouse 14526557

AVS13 No. 7564781987643

Name DOE

First name Jane

Date of birth (DDMMYYYY) 25.05.1977

In 2023, did your spouse receive an income from Switzerland or from abroad? Yes No

If so In Geneva in another canton abroad

100% activity rate Yes No

From a single Swiss or foreign employer? Yes No

* Income to be considered: - income from dependent or independent gainful activity,
- compensatory income (unemployment, illness, maternity, accident, etc.).

Family allowances received by the household in 2023

In Switzerland abroad

Amount of family allowances received by the household in Switzerland 3732 CHF

You must imperatively choose between

- 2** TOU (you only have to complete the OR **3** DRIS (you have to complete all the following steps, except step no. 2)

2 TOU – Announce/Request for further ordinary taxation

You request to file a Geneva tax return. Your request cannot be canceled, even if the result of the taxation is not in your favor.
For further information : www.ge.ch/c/imp-tou

Resident in Switzerland

- You announce a mandatory TOU if:
- Your annual gross income subject to withholding tax reaches CHF 120'000.- annually (for a married couple, only one of the spouses must earn a higher or equal income) and/or
 - Your annual gross income not subject to withholding tax reaches CHF 3'000.- annually (alimony received, incidental income, wealth income, housing allowance, real-estate income or rental value of a real-estate, subsidies, etc) and/or
 - you have taxable wealth.

You request an optional TOU

if you wish to claim additional deductions (payment of a 3rd pillar A, 2nd pillar redemption, alimony payments, child care expenses, etc.).

Resident abroad (so-called "quasi-résident")

You request an optional TOU

You wish to claim additional deductions (payment of a 3rd pillar A, 2nd pillar redemption, alimony payments, child care expenses, etc.).

Condition : at least 90% of your world-wide income (taxpayer and spouse if any) have to be taxable in Switzerland.

To help you know if the 90% threshold is reached, please consult the form : www.ge.ch/c/imp-lsfoqr

3 DRIS – Request for rectification of withholding tax

You wish to rectify the amount of the withholding tax which was collected by your employer.
For further information : www.ge.ch/c/imp-rectif

Resident in Switzerland/Resident abroad

Please tick the reason(s) of your request for rectification:

- Correction of taxable income declared by the employer
- Consideration of the spouse's actual income in Switzerland or abroad (scale C)
- Correction of the tax scale and/or tax rate applied by the employer
- Dependent minor child(ren) (not taken into account by the employer and/or parents living in a common-law relationship)
- Dependant adult child(ren) up to and including 25 years old (not taken into account by the employer and/or parents living in a common-law relationship)
- Child(ren) in alternating custody

Swiss resident only

Other 2023 income not subject to tax at source :

Housing allowances and other subsidies (e.g. health insurance): CHF

Alimony received: CHF

Wealth income (interests, dividends, etc.): CHF

Other income (as per supporting documents to be attached): CHF

Total CHF

**If the total exceeds 3'000 francs, you cannot request for a DRIS.
You should announce a TOU (step 2 above).**

4 Income from activities in 2023 (dependent, self-employed, unemployment, sickness, maternity, accident, etc)

The gross annual income (or net income in the case of independent activity), including the amount of family and birth allowances (received by the household in Switzerland) must be mentioned below. Please attach the supporting documents to the form.

	Taxpayer		Spouse		
Received in Geneva	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2 4 0 1 2 0	CHF	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 0 2 8 5 0	CHF	} without cents
Received from another canton	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	CHF	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	CHF	
Received from a foreign country*	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	EUR	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	EUR	

*In case of foreign currency income that is not in euros (EUR), please mention it at point 9 under "Observation(s)" and use the 2023 exchange rate published on www.ge.ch/taux-donnees-fiscales.



G-IS23R2

5 Current addresses

Taxpayer

Spouse

Current home address

X Check if the address is the same as the taxpayer's, otherwise enter another address.

C/O, Street and No., RPN/locality, Country/Canton, Mobile No. Av. Avanchets 124, 1217 Meyrin, Suisse / Genève, 079 712 54 48

C/O, Street and No., RPN/locality, Country/Canton, Mobile No. 079 718 62 51

Details of current employer in Switzerland or abroad

In case of multiple activities, please indicate your other employers data at point 9 under "Observation(s)".

Profession, Name/company name, Street and No., RPN/locality, Country. Manager, L'entreprise SA, Rue de Genève 3, 1208 Genève, Suisse

Profession, Name/company name, Street and No., RPN/locality, Country. Secretary, Fiduciaire SA, Rue du Lac 7, 1207 Genève, Suisse

6 Dependent children under 25 years of age

Form for dependent children with fields for Name, Date of birth, First name, Gross income, Schoolchild status, etc. Child 1: Name DOE, First name WILLIAMS, Date of birth 02.11.2009, Gross income 0 CHF, Schoolchild X.

More than 5 dependent children

If you have more than 5 dependent children, please indicate the 6th child data or more, at point 9 under "Observation(s)".

7 Current bank details for a possible tax refund

Account holder

IBAN information: indicate your bank details as mentioned on your bank statements, as well as the address of your home, ONLY if they are different from those mentioned the previous year.

IBAN No

C H 0 5 0 0 2 7 9 2 7 9 C 0 7 9 0 4 9 8 7

IBAN of Swiss account only. For foreign accounts, indicate a full BIC (SWIFT) account.

Name/First name

DOE John

Street and No.

Av. Avanchets 124

RPN/locality

1217 Meyrin

Country/canton

Suisse/Genève

8 Supporting documents

You must imperatively submit your request by the end of **March 31, 2024**, even though you are not in possession of the withholding tax certificate (so-called "attestation-quittance") or any other supporting documents. Return us this form (the two original forms) duly completed and signed mentioning the missing supporting documents as mentioned below.

Supporting documents to enclose

Employed taxpayer and spouse:

salary certificate and so-called "attestation-quittance"

Income acquired in compensation:

Unemployment/insurance statements

Other income:

supporting documents of your other income

In case of modification of your status during the year:

marriage certificate/partnership/divorce/separation/dissolution of the partnership/birth certificate

Are any supporting documents missing from the present request? Yes No

If so, which ones?

9 Observation(s)

10 Finalization

I certify that the above information is accurate, correct and true, and that all requested income and wealth have been reported.

Done at (place)

Geneva

On

12 03 2024 (DDMMYYYY)

Signature

Document to be returned to

Administration fiscale cantonale
Service de l'impôt à la source
Rue du Stand 26
Case postale 3937
1211 Genève 3