G-IS17R1

République et canton de Genève
Département des finances
Administration fiscale cantonale

POST TENEBRAS LUX

Application for Rectification of Withholding Tax (Art. 23 LISP) on Income for the Year 2017

You can also apply for rectification on our website through «e-demarches».
This will speed up the processing of your application and you will obtain an immediate receipt for your withholding tax rectification application.
For full details, see **ge.ch/lc/iso-15**.

In order to be considered, your application must mandatorily:
- **include both of these original sheets, dated and signed (no photocopies),**
- **be submitted by 31 March 2018, the application deadline. No extension will be granted.**

On the contrary, if you do not wish to rectify your taxation, please do not return the form.

The copy of the certificate-receipt or pay certificate (approved by AFC) must **be attached mandatorily** to your application.
Any other supporting documents that may be necessary will depend on the requested rectifications. See «Completion Aid» at **ge.ch/lc/iso-24**.

*Important: Please use the original forms, do not photocopy them, **write in black**, separate the letters and write one letter per box*

1 PERSONAL DATA *(situation at 31 December 2017 or at the end of working activity)*

Civil status **2** — ❶ *Single* ❷ *Married* ❸ *Divorced* ❹ *Separated* ❺ *Widow(er)* ❻ *Registered partnership* ❼ *Partnership dissolved*

In case of change of civil status during the year, please specify the date and submit the supporting documents: J J M M A A A A = 0 2 0 4 2 0 1 7

Living in a free union (common law partner, unregistered partner, PACS (in France)): Yes ☐ No ☒

Personal data of taxpayer

N° AVS13: 7 5 6 5 2 6 3 2 3 8 4 1 2

Surname: Doe

First name: John

Date of birth (DD MM YYYY): 1 2 0 5 1 9 7 5

Working activity rate: 100 %: Yes ☒ No ☐

In 2017, did you receive an income* from a single employer in Switzerland or abroad?: Yes ☒ No ☐

Were you a student in 2017?: Yes ☐ No ☒

** Income to be taken into considération:*
– income from gainful employment or self-employment
– income earned in compensation (unemployment, illness, etc.)

Personal data of spouse

N° AVS13: 7 5 6

Surname: Doe

First name: Jane

Date of birth (DD MM YYYY): 1 2 0 5 1 9 7 7

In 2017, did the spouse receive an income* (in Switzerland or abroad)?: Yes ☒ No ☐

if yes: in Geneva ☒ abroad ☐ / in another canton in Switzerland ☐

Working activity rate: 100 %: Yes ☒ No ☐

En 2017, did the spouse receive an income* from a single employer (in Switzerland or abroad)?: Yes ☒ No ☐

Family allowances received by the household in 2017

in Switzerland ☒ abroad ☐

Amount of family allowances received by the household in Switzerland: 3 6 0 0 CHF

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Address of the current private home

	Taxpayer	Spouse
Address of the current private home		
		X *Tick if the address is the same as the taxpayer. Otherwise, enter the address.*
C/O	Delon Hugues	
Street/No.	Av. Avanchets 124	
Postal code/ Locality	1217 Meyrin	
Country	Suisse	
Tel. No.	022 712 54 48	

Data of current employer in Switzerland or abroad

In case of multiple working activities, please indicate data of other employers on page 4 « Other applications ».

Occupation	Manager	Secretary
Surname/ Company name	L'entreprise SA	Fiduciaire SA
Street/No.	Rue de Genève 3	Rue du Lac 7
Postal code/ Locality	1208 Genève	1207 Genève
Country	Suisse	Suisse

Data of children

Dependent children aged less than 25 years inclusive *Children born after 31 December 1992*

1
Surname: Doe — Date of birth (DD MM YYYY): 02 11 2005
1st name: WILLIAMS — Gross income: 0 CHF without cents
child of the couple: X of taxpayer: of spouse: — Schoolchild, student, apprentice at 31.12.2017: X Employee: Others:

2
Surname: — Date of birth (DD MM YYYY):
1st name: — Gross income: CHF without cents
child of the couple: of taxpayer: of spouse: — Schoolchild, student, apprentice at 31.12.2017: Employee: Others:

3
Surname: — Date of birth (DD MM YYYY):
1st name: — Gross income: CHF without cents
child of the couple: of taxpayer: of spouse: — Schoolchild, student, apprentice at 31.12.2017: Employee: Others:

4
Surname: — Date of birth (DD MM YYYY):
1st name: — Gross income: CHF without cents
child of the couple: of taxpayer: of spouse: — Schoolchild, student, apprentice at 31.12.2017: Employee: Others:

5
Surname: — Date of birth (DD MM YYYY):
1st name: — Gross income: CHF without cents
child of the couple: of taxpayer: of spouse: — Schoolchild, student, apprentice at 31.12.2017: Employee: Others:

More than 5 dependant:

If you have more than 5 dependent children, please indicate data of the 6th child and any other children on page 4 « Other applications ».

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Bank details *for a possible tax refund*

Account holder *Please indicate exact bank account details as specified in your bank statement and your home (resident) address*

N° IBAN CH05 0027 9279 C079 0498 1 *(IBAN for a Swiss account only) For accounts abroad, please provide a complete BIC (SWIFT) number.*

Surname / 1st name: Doe John

Street/No.: C/O DELON Hugues Av. Avanchets 124

Postal code / Locality: 1217 Meyrin

Country: Suisse

Please tick your grounds for rectification and enter all the amounts ROUNDED OFF TO THE NEAREST FRANC (without cents).

2 DEDUCTIONS OF ACTUAL COSTS 2017 (QUASI-RESIDENT)

[X] **Application to take into account actual costs** A tax declaration will be sent to you and must be returned, duly completed, within the set time limit, to the cantonal tax authorities.

ATTENTION

This application cannot be cancelled in any case, not even if the taxation result is unfavourable to you.

For non-residents, at least 90% of income (taxpayer and spouse) must be obtained in Switzerland (quasi-resident). For additional information, please visit our website » ge.ch/lc/iso-8.

3 INCOME FROM WORKING ACTIVITY 2017 (employed/self-employed or compensatory income received*)

Gross annual income (or net annual income in the case of a self-employed working activity), including the amount of family and birth allowances received by the household in Switzerland, must be indicated below. Supporting documentation must be included with this application.

	Annual Gross Salary in Canton of Geneva	Annual Gross Salary in others States of Switzerland	Annual Gross Salary in other Countries
Taxpayer	102850 CHF	CHF	€
Spouse	240120 CHF	CHF	€

Please indicate any income in foreign currency, other than in Euro (€), on page 4 «Other applications».

** Compensatory income: unemployment, sickness, accident, etc.*

4 WEALTH 2017 *(for taxpayers resident in Geneva)*

Did you, i.e. the taxpayer and/or your spouse, have any taxable wealth at 31.12.2017 Yes [ ] No [X]

If «Yes», please return the «Tax Questionnaire» duly completed. See **ge.ch/lc/iso-18**

5 WITHHOLDING TAX 2017 *(for taxpayers resident in Geneva)*

[ ] **Withholding tax** CHF

Original certificates of lottery winnings (PMU, Sport Toto, etc.) in Switzerland, security portfolio statements, etc.

6 DECLARATION OF OTHER INCOME 2017 *(for taxpayers resident in Geneva)*

[X] **Income not taxed at source**

Supporting documents

Housing allowances	6250 CHF	Securities (interest, dividends, etc.)	80 CHF
Pensions received	9500 CHF	Other income according to attached doc.	3460 CHF

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7 CORRECTION OF TAX SCALE/RATE APPLIED 2017

Supporting documents to be attached. See « Completion Aid » **ge.ch/lc/iso-24**

- ☐ **Dependent over aged child(ren)**
- ☐ **Dependent under aged**
- ☐ **Dependent child(ren) (parents living in cohabitation)**
- ☐ **Correction of tax scale**
- ☐ **Taking into account of spouse's real income in Switzerland or abroad (Tax Scale C)**
- ☐ **Correction of tax rate**

8 ADDITIONAL 2017 DEDUCTIONS AT THE REQUEST OF THE TAXPAYER

Supporting documents to be attached. See « Completion Aid » **ge.ch/lc/iso-24**

☒ **Deduction of payments to a recognised restricted pension scheme (3rd pillar A)**

Amount taxpayer 6768 CHF — Amount spouse 6768 CHF

☒ **Deducting payments to an occupational pension insurance institution for redemption of years of insurance (2nd pillar) Ordinary contributions are not deductible**

Amount taxpayer 5000 CHF — Amount spouse 8500 CHF

☒ **Deduction of alimony**

Amount taxpayer CHF — Amount spouse CHF

☒ **Childcare costs within the meaning and limits of Article 35 LIPP**

***Attention**: the amount to be reported is the amount charged to you, i.e. the amount that is not borne by an entity such as CAF.*

Amount couple (child(ren) present union)	Amount taxpayer (child(ren) previous union)	Amount spouse (child(ren) previous union)
4200 CHF	CHF	CHF

☐ **Other requests**

9 COMPLETION

If by the due date 31 March 2018, you are still not in possession of your certificate-receipt or pay certificate (approved by AFC) or supporting documents, you should still submit your request (2 sheets), informing us which supporting documents are missing (you have to send them as soon as possible).

Are any supporting documents for this application missing? Yes ☐ No ☒

If so, which?

I certify that the information given above is exact and truthful and that all the required income has been reported.

Done at: Genève

Date (DDMMYYYY): 12032018

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

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