

## Budget / Calculation of living expenses<sup>1</sup> per year

		Switzerland	Abroad
<b>1.</b>	<b>Expenses for property</b> (Switzerland/abroad) <i>Costs of properties occupied by the taxpayers</i>		
	Mortgage interest on properties		
	Annual gross rent or annual pension price		
	Maintenance, operating and administration costs		
	Insurance premiums and tax / fees on properties		
	<b>Total figure 1</b>		
<b>2.</b>	<b>Expenses for service personnel</b> (Switzerland/abroad) <i>Board, lodging, wages</i>		
	Domestic help / Cook		
	Gardener / driver		
	other employees (babysitters, personal assistants, etc.)		
	<b>Total figure 2</b>		
<b>3.</b>	<b>Total figures 1 und 2</b>		
<b>4.</b>	<b>Total figure 3</b>		
<b>5.</b>	<b>Further expenses for living worldwide<sup>2</sup></b>		
	Catering (incl. visits to restaurants)		
	Clothing		
	Medical expenses (incl. treatment costs and spa stays)		
	Premiums for health, accident, life, liability and house contents insurance		
	Swiss social insurance contributions (AHV)		
	<b>Total figure 5</b>		
<b>6.</b>	<b>Expenditure on leisure worldwide<sup>2</sup></b>		
	Holidays / Travel / Culture		
	Sports and hobbies		
	other leisure activities		
	<b>Total figure 6</b>		
<b>7.</b>	<b>Education costs worldwide<sup>2</sup></b> (school fees incl. pension costs)		
	in Switzerland		
	Abroad		
	<b>Total figure 7</b>		
<b>8.</b>	<b>Regular support and maintenance contributions worldwide<sup>2</sup></b>		
	for natural persons		
	for institutions		
	<b>Total figure 8</b>		
<b>9.</b>	<b>Maintenance costs for other assets worldwide<sup>2</sup></b>		
	motorised vehicles (incl. rental and leasing costs, insurance, taxes, etc.)		
	Motor and/or sailing boats		
	Aircraft (aeroplanes, helicopters, etc.)		
	Animals (riding horses etc.)		
	<b>Total figure 9</b>		
<b>10.</b>	<b>Special living costs worldwide<sup>2</sup></b> (expenditure not already listed)		
<b>11.</b>	<b>Total figures 4 bis 10</b>		
<b>12.</b>	<b>Annual taxes</b> (calculated on the basis of figure 11)		
	Cantonal and municipal taxes on income and assets		
	Direct federal tax		
	<b>Total figure 12</b>		
<b>13.</b>	<b>Total figures 11 und 12</b> (expenditure / costs)		

<sup>1</sup> See Circular Letter No. 44 of the FTA dated 24.07.2018, Section 3.2

<sup>2</sup> Switzerland and abroad

I/we confirm that the information provided is correct and complete.

Place and date

Signature of taxpayer no. 1

Signature of taxpayer no. 2