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Le processus de simplification de l’ACD

Electronic Assistant on MyGuichet

8 Steps to Fill Out your Tax Return

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Le processus de simplification de l'ACD

1. INTRODUCTION – GENERAL INSTRUCTIONS
2. INCOME CATEGORIES
3. NET INCOME FROM A SALARIED EMPLOYMENT
4. NET INCOME FROM PENSIONS OR ANNUITIES
5. NET INCOME FROM RENTAL OF PROPERTY
6. SPECIAL EXPENSES
7. EXTRAORDINARY EXPENSES
8. MISCELLANEOUS

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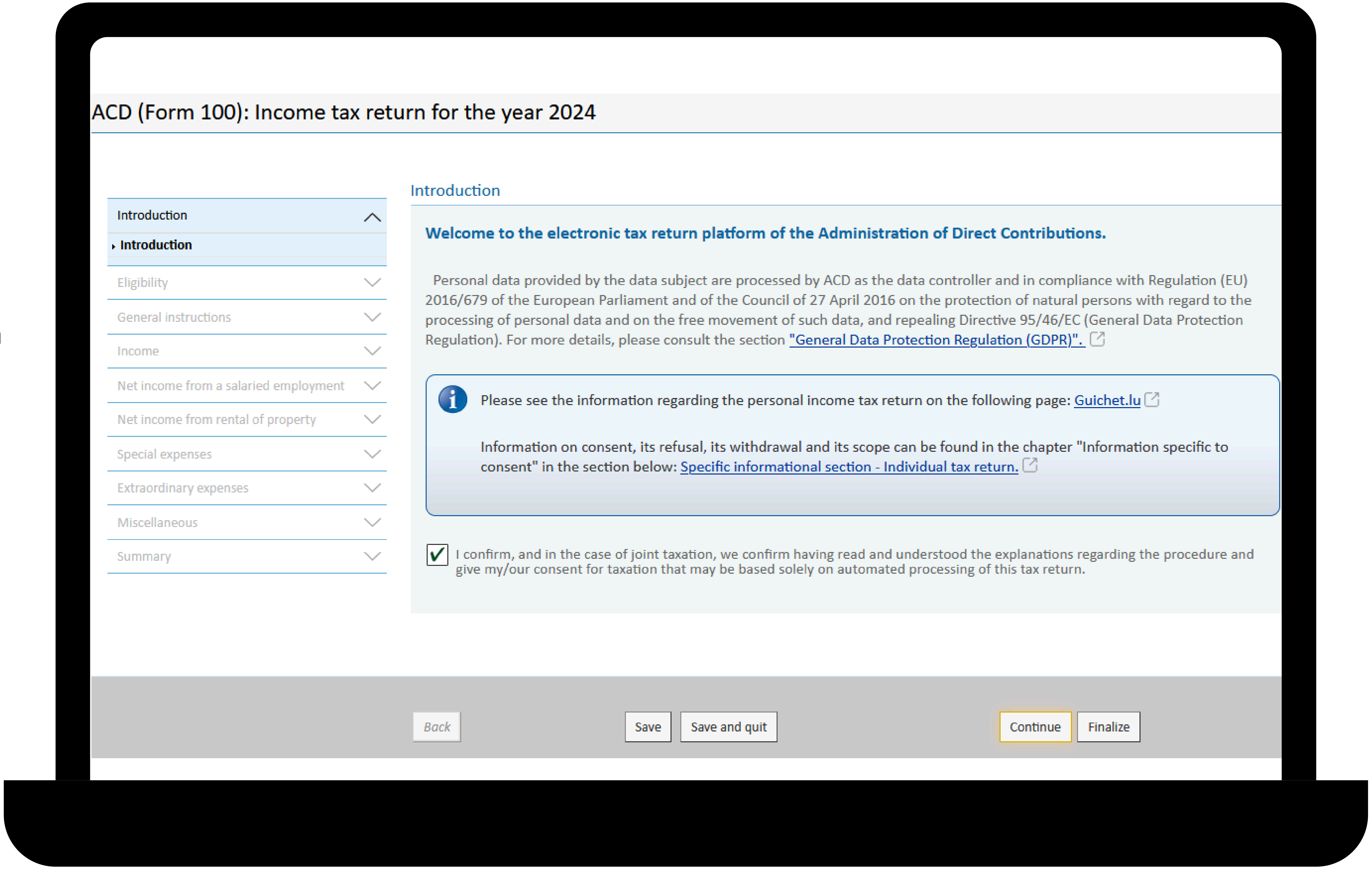
1. INTRODUCTION – GENERAL INSTRUCTIONS

1

On this first page, you are asked **to give your consent** for automated taxation. Automatic taxation is carried out without the intervention of an employee of the tax authority (ACD) and can be checked by an employee within 5 years.

If you have any questions, do not hesitate to follow the links provided for more details.



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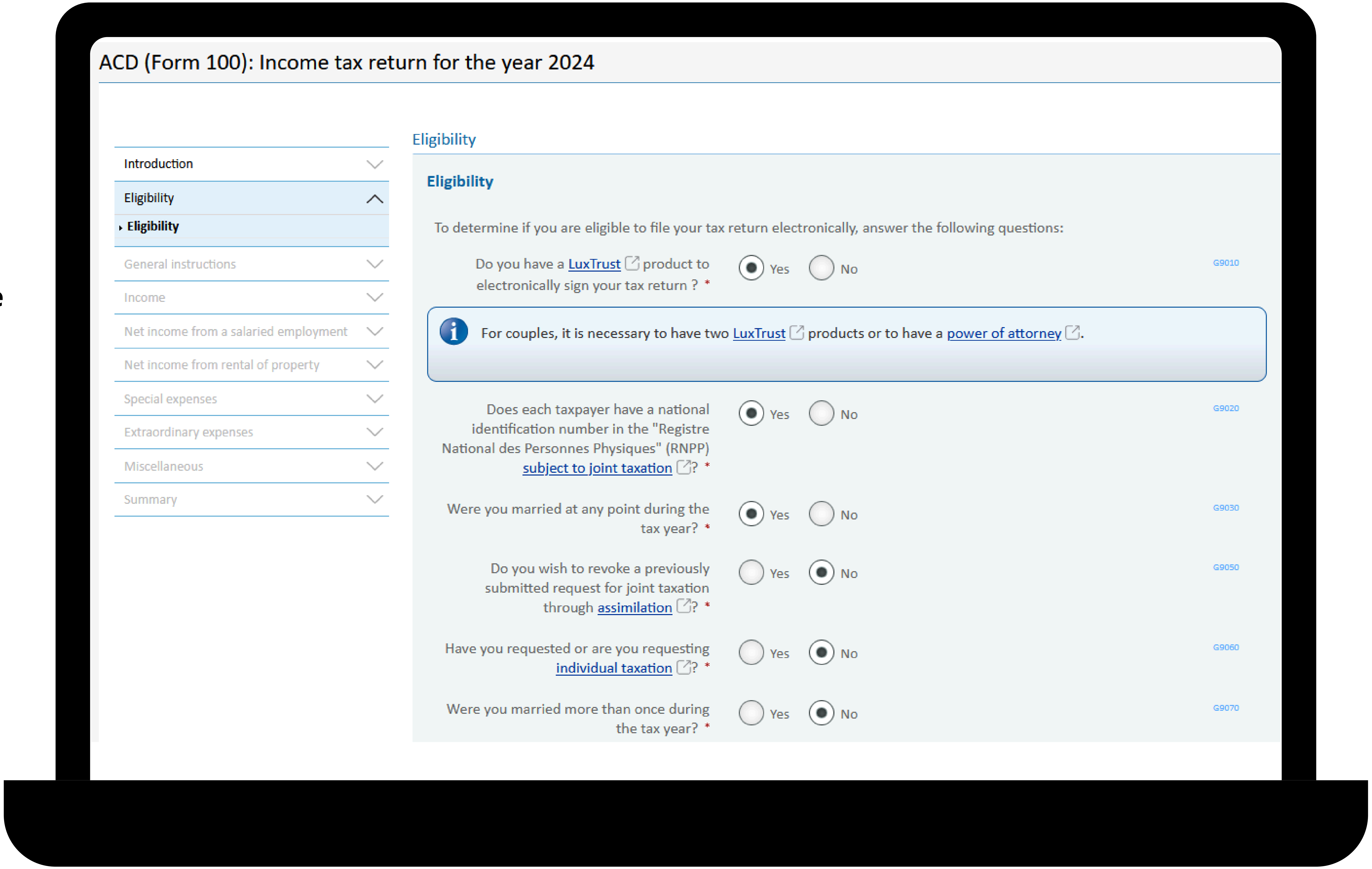
Starting in 2024, you will have to answer a series of questions **to verify whether you are one of the people who qualify for the electronic procedure**.

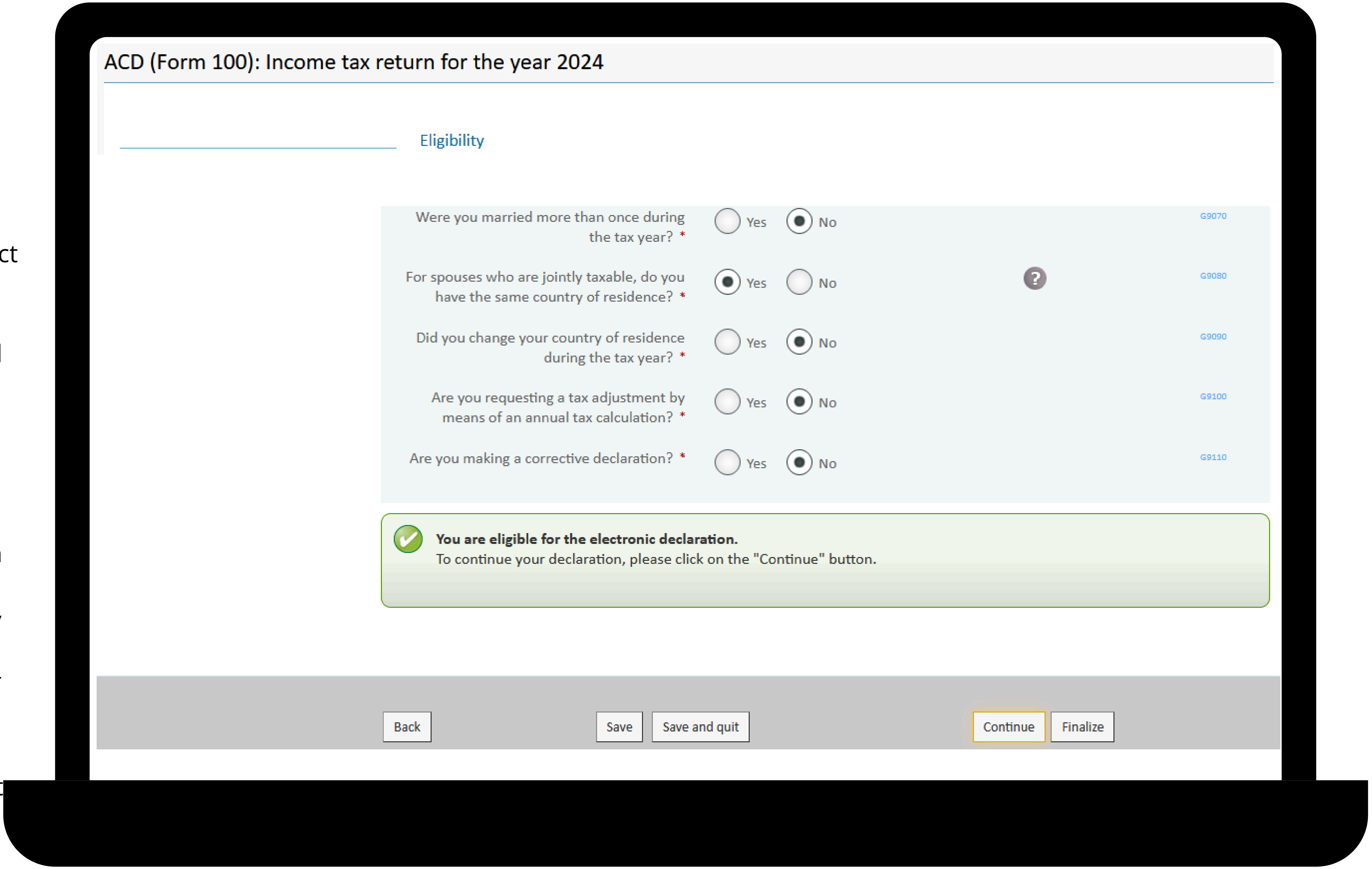
If you do not meet the criteria, you will be redirected to a PDF or paper return.



1

Here is a list of ineligible cases:

- If you do not have a LuxTrust product
- If you do not have a national identification number
- For non-residents, if you have opted for assimilation and you wish to revoke this application
- For married persons or those in a partnership, if you are applying for individual assessment
- If you have been married more than once during the taxation year
- If you do not have the same country of residence as your spouse
- If you have changed your country of residence during the taxation year
- If you are requesting a tax regularisation by annual adjustment
- If you want to make a rectifying declaration

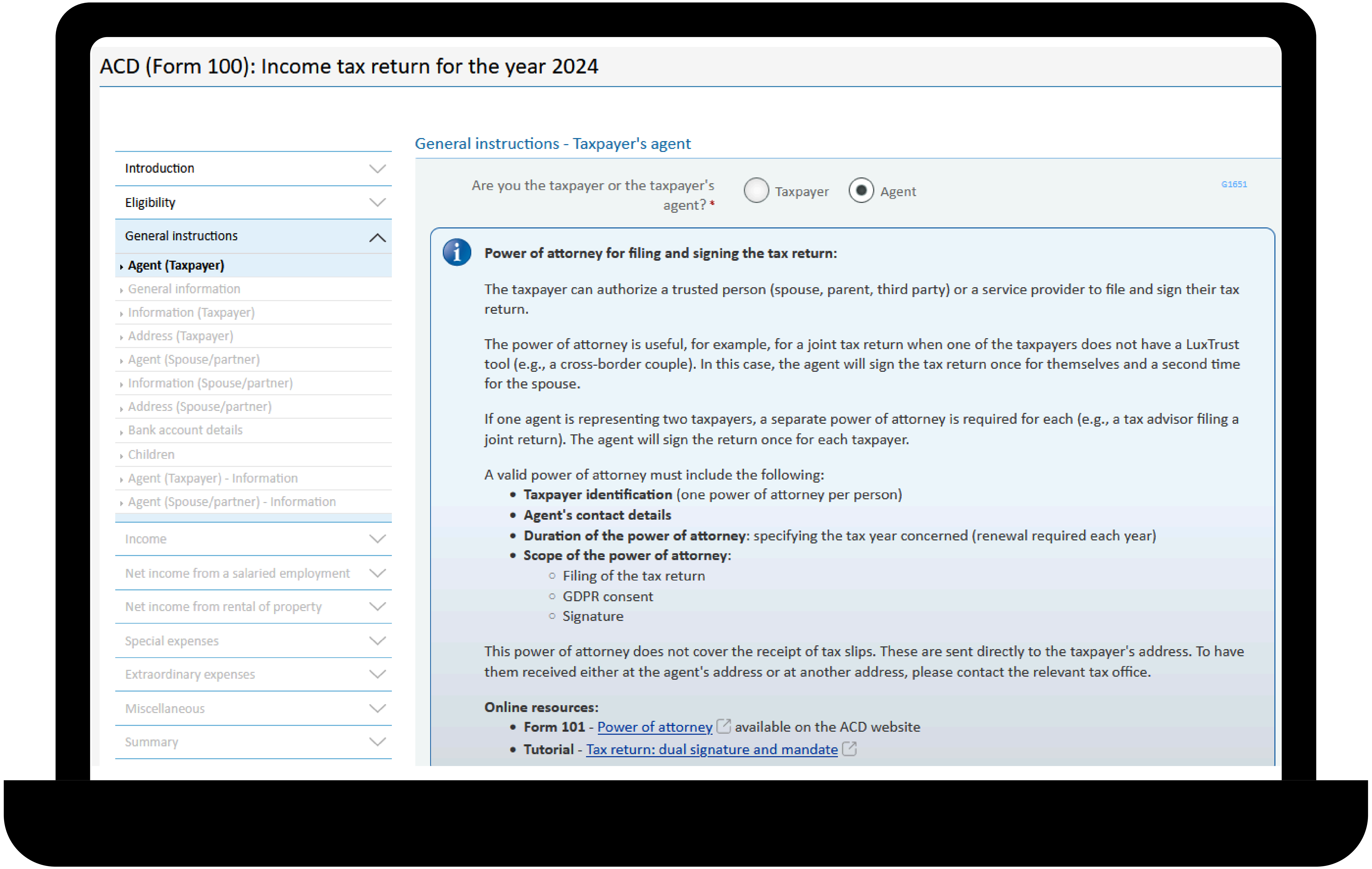


1

Make sure you **specify whether you are the taxpayer or a representative.**

If you are completing your own tax return, please "Taxpayer".

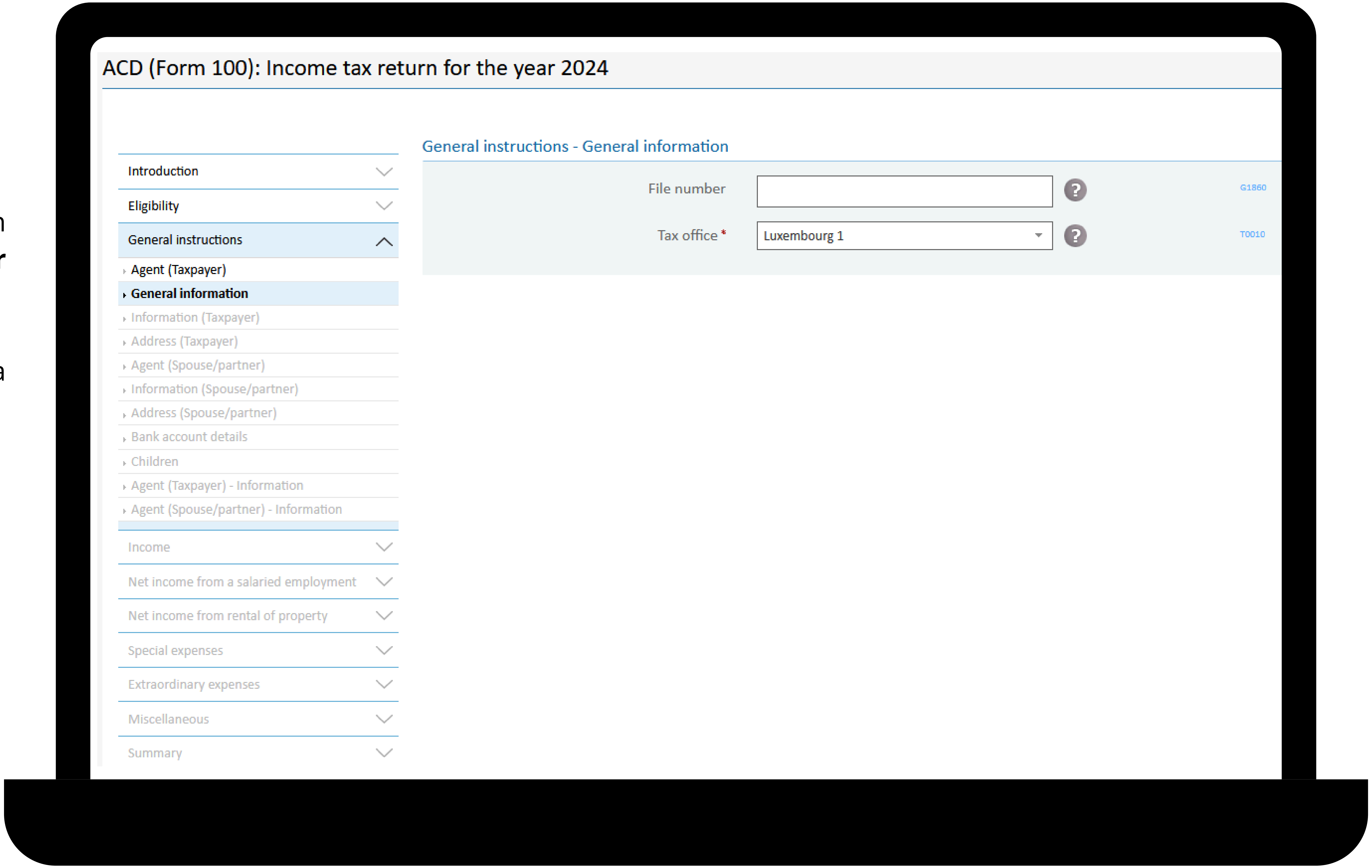
If you are entrusting your tax return to a representative, such as an accountant or a relative, check the "Agent" option.



1

If you have already filed a tax return in the past, **enter your file number and select the correct tax office**.

You can consult the list of offices via the attached link: Service d’imposition - section des personnes physiques.



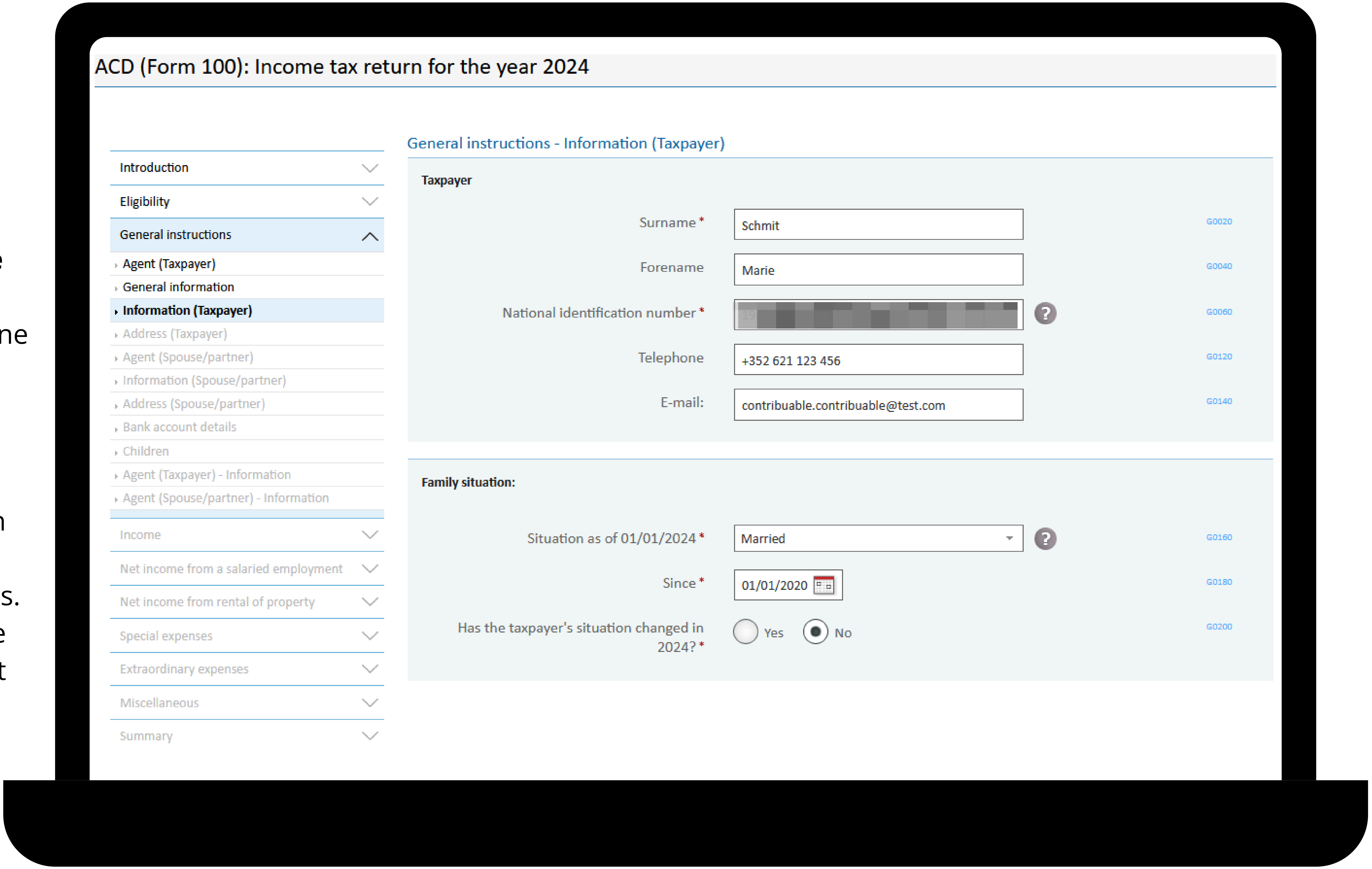
1

If you have checked “Taxpayer”, your personal information will be automatically pre-filled.

You must provide at least a telephone number or an e-mail address. Of course, you can provide both if you wish, but this is not mandatory.

Then, if your family situation has changed during the year, such as on account of divorce or marriage, remember to indicate those changes. The tax situation on 1 January of the taxation year is not always sufficient to correctly determine the tax.

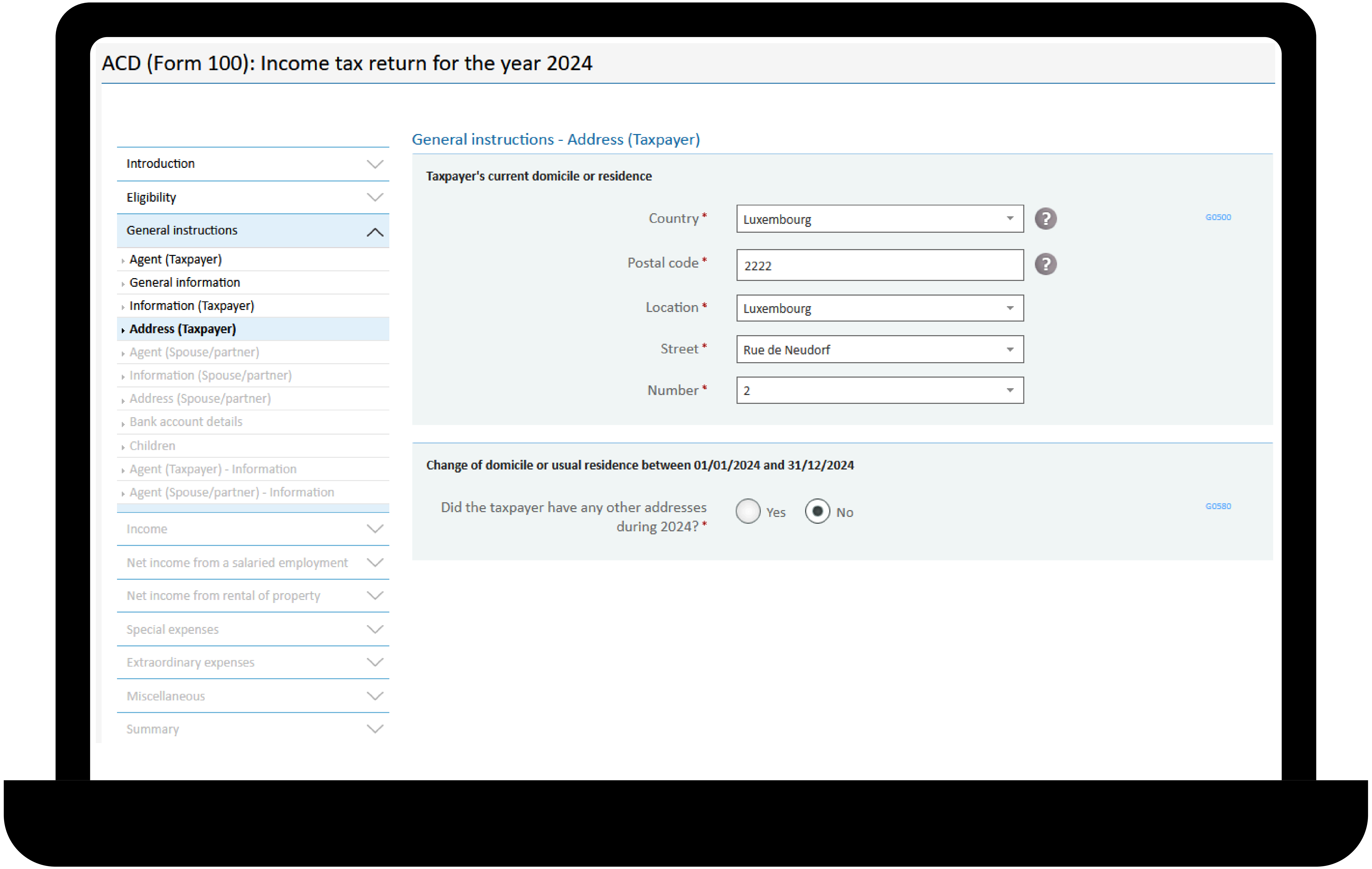
Make sure to include all the relevant information to avoid any errors in your assessment.



1

To enter your address, **start with the postcode.** The other information will be automatically suggested for you.

If you have had several addresses during the year, do not forget to indicate them. To do this, simply check “Yes” to the question below in order to update your information correctly.



1

Three situations may arise in determining whether the spouse has a representative or not:

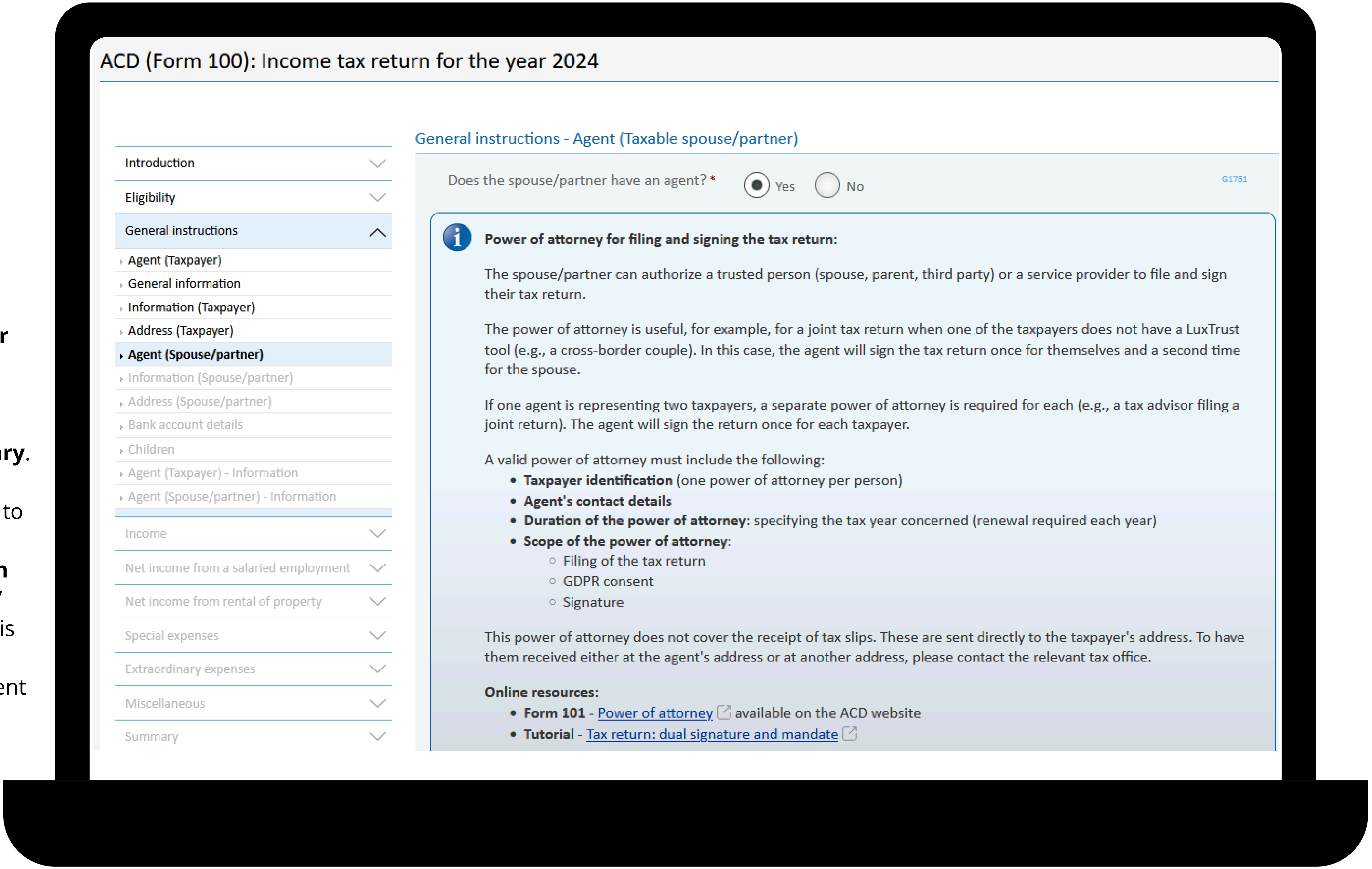
a) **The first situation** is **when the taxpayer completes and signs the return for his/her spouse**, therefore the taxpayer acts as a representative for his/her spouse.

The **advantages** are:

First, **only one MyGuichet space is necessary**. The taxpayer uses his/her own MyGuichet space, and it is not necessary for the spouse to create one.

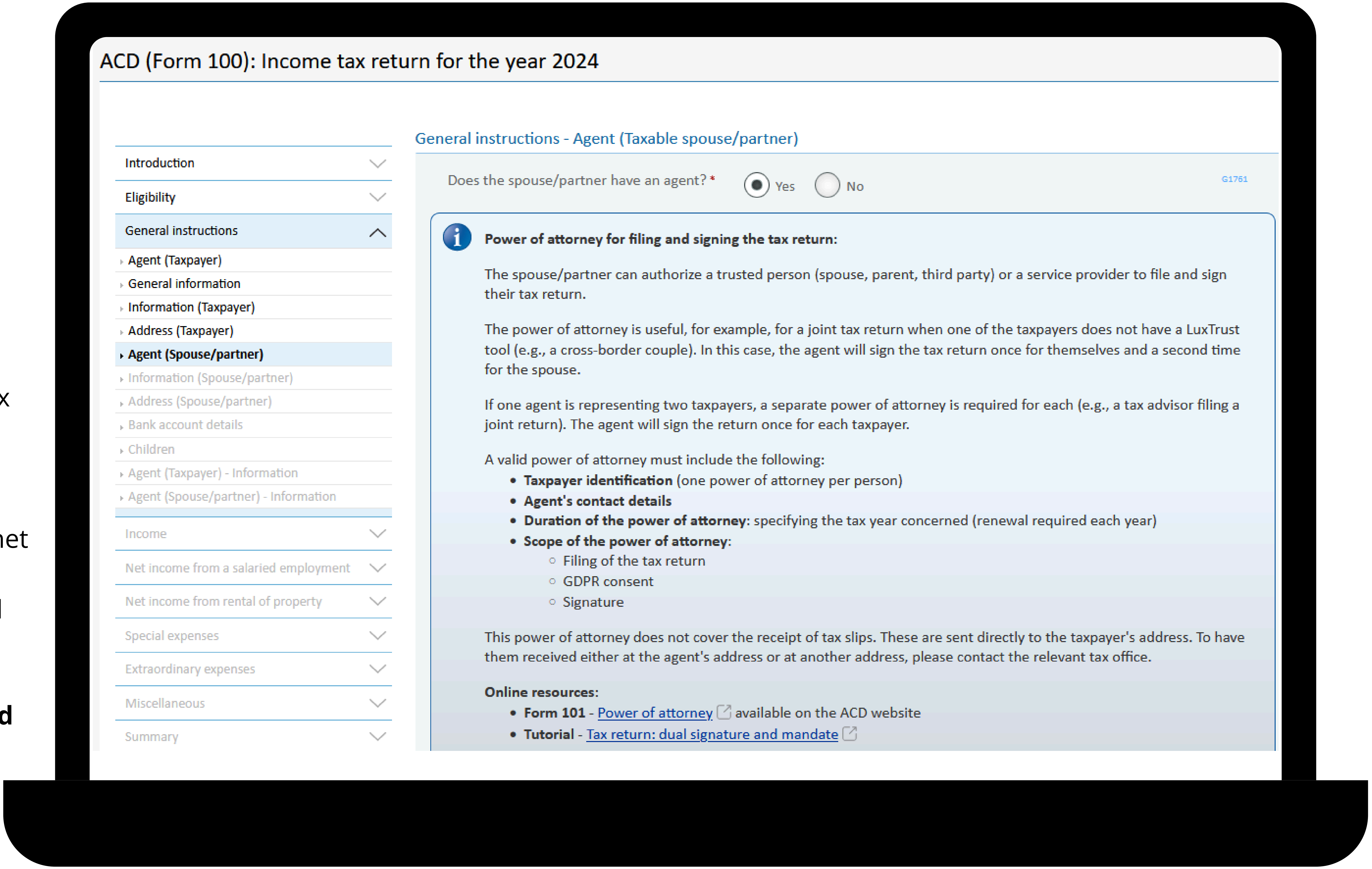
In addition, **when signing, the taxpayer can sign for himself/herself, as well as for his/her spouse**, thus simplifying the process. This avoids complications related to signatures, especially in a case where the tax return is sent in the MyGuichet space of the spouse, who would otherwise have to sign in turn before sending it to the tax authority (ACD).

On the other hand, **the disadvantage is that you will have to attach Annex 101 before being able to send the tax return.**



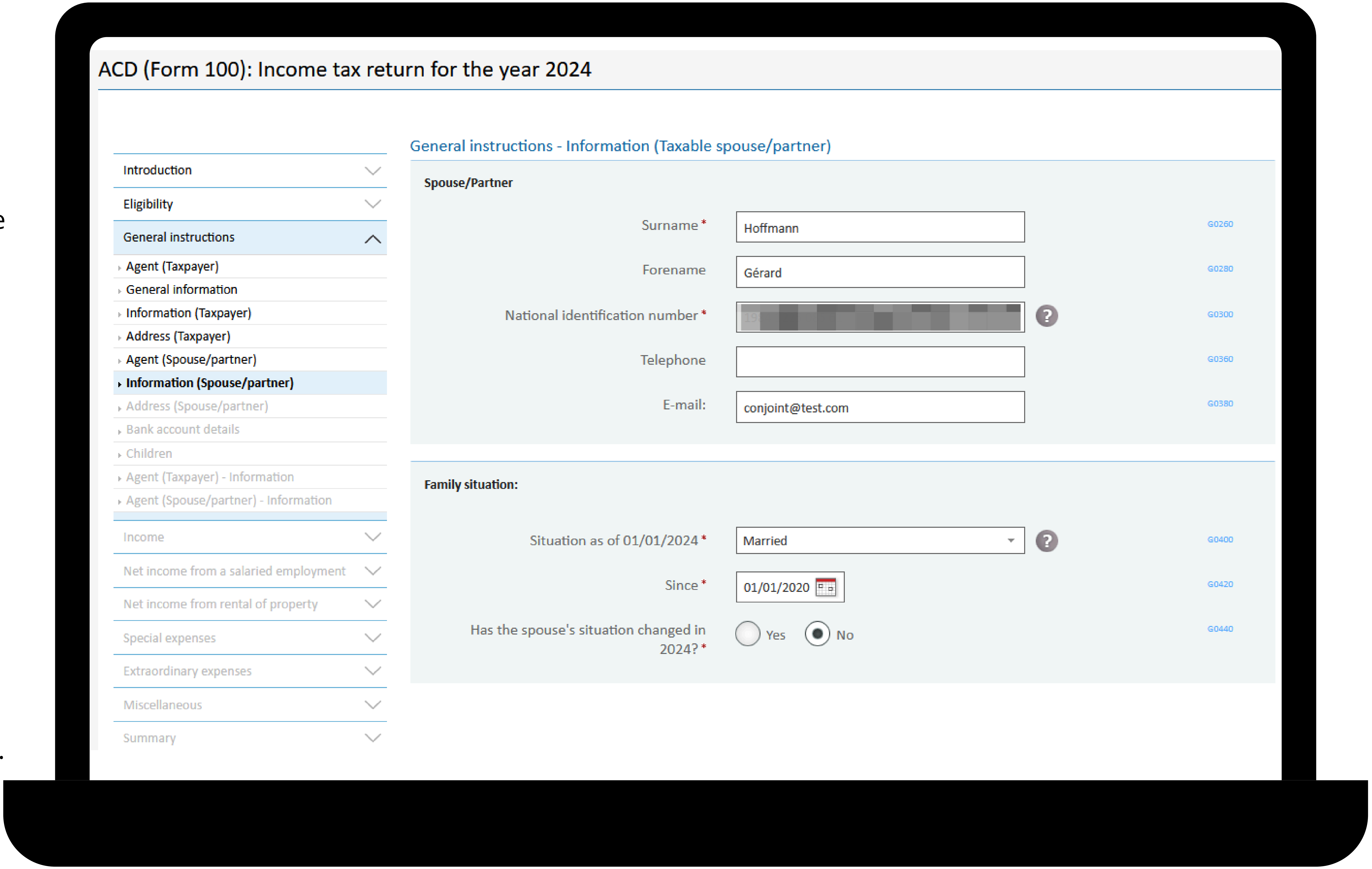
1

b) **The second situation** is **when the spouse signs his/her tax return personally.**
The **advantages** are:
Transparency for the spouse. The spouse is the one who submits the tax return and can check the taxpayer's entries before sending it. He/she can also consult the tax return in PDF format at any time in his/her MyGuichet space.
The **disadvantage** is **the signing and sending of the tax return between the two spaces.**
c) **The third situation** is **when a third party, such as an accountant, signs the tax return for the spouse.**



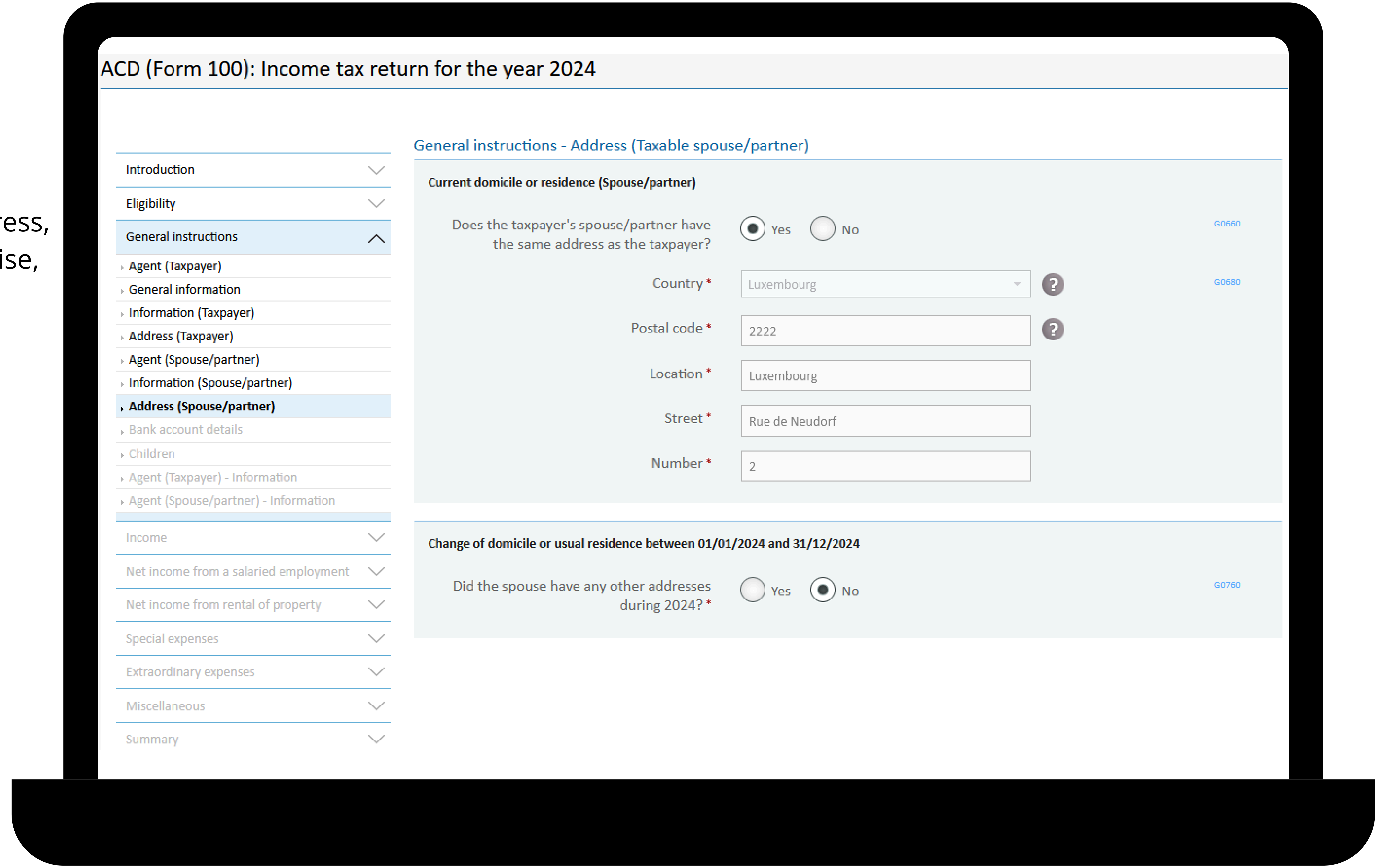
1

If you have selected “Taxpayer” on the “General instructions - taxpayer’s agent” page, your spouse’s information will be automatically pre-filled.
Please note: unlike the taxpayer’s data, the spouse’s information can be modified. You can adjust it if necessary.
As on the taxpayer’s page, you can modify certain fields such as the e-mail address or telephone number. Here too, one of the fields must be completed. You can provide both if you wish. Please describe the various family situations for the taxation year. The tax situation on 1 January of the taxation year is not always sufficient to correctly determine the tax.



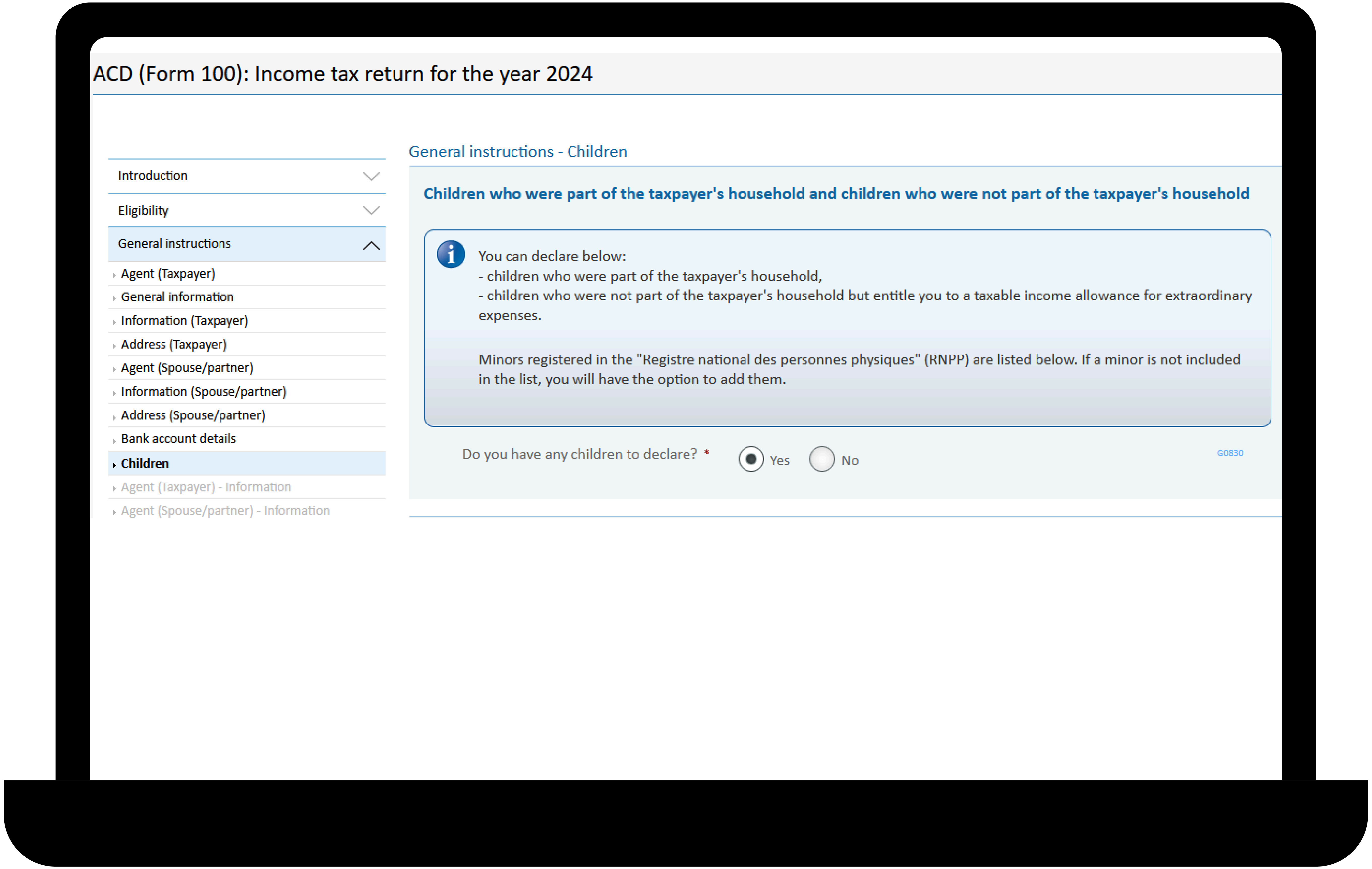
1

If the spouse shares the same address, there is nothing to change. Otherwise, you can change the address.



1

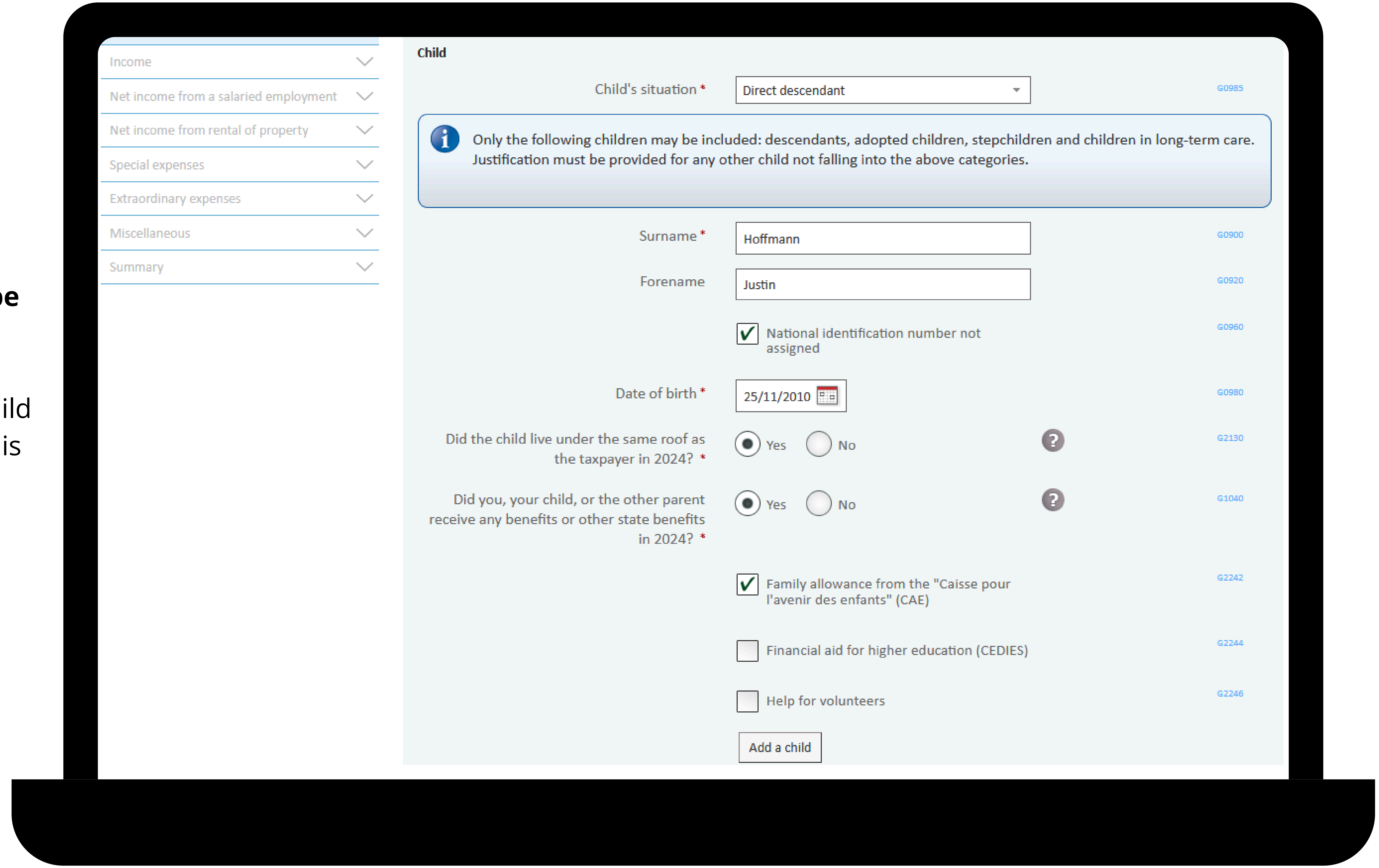
The online declaration automatically identifies minor children in the household, who entitle you to an abatement, as well as those outside the household, who entitle you to exceptional charges.
Also note that a child who lives under the same roof as you is not necessarily considered part of the tax household.



1

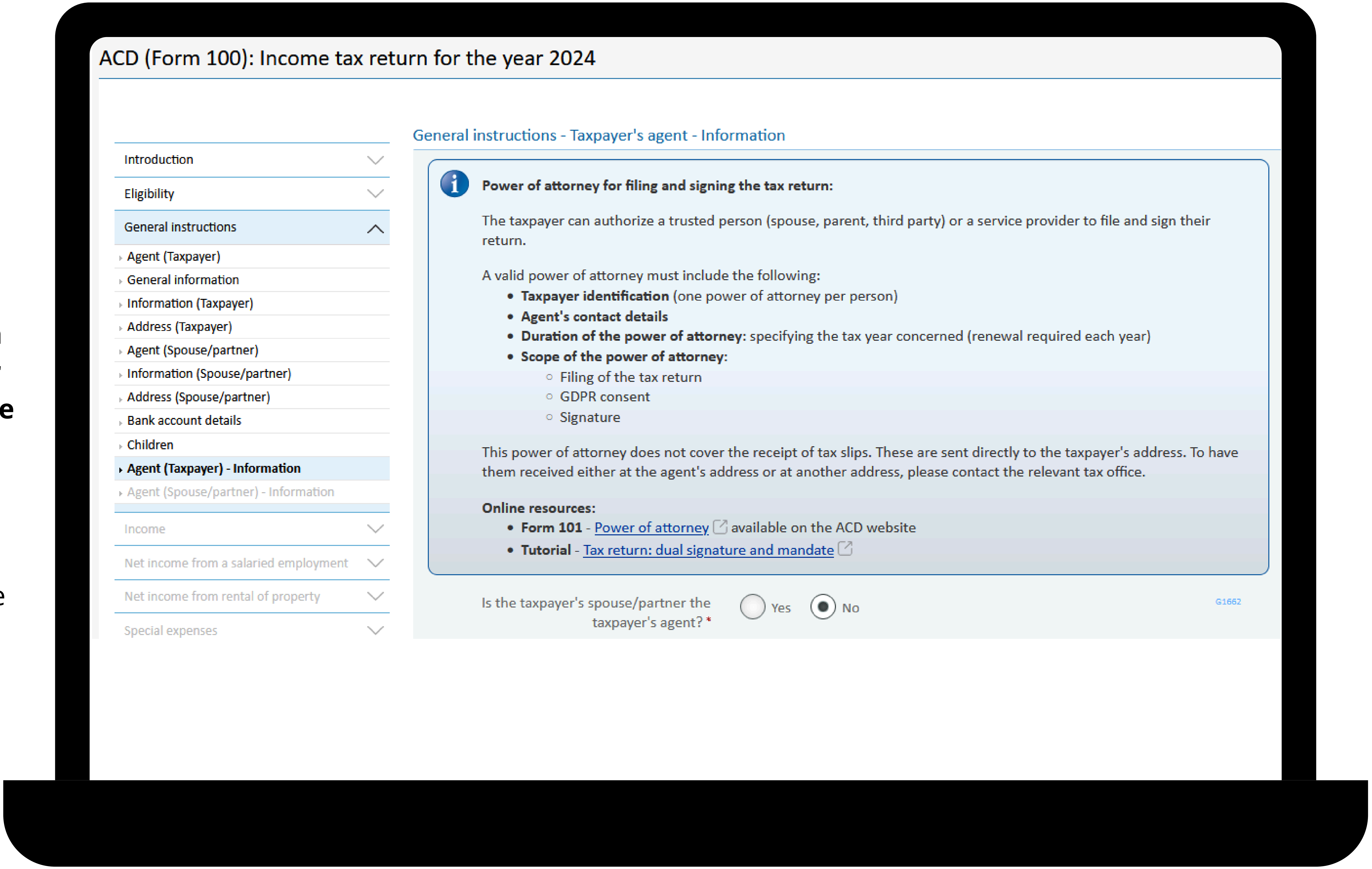
The "National identification number" is optional, but if the child has one, it must of course be entered.

A series of questions will then be asked to determine whether the child forms part of the tax household or is outside the tax household.



1

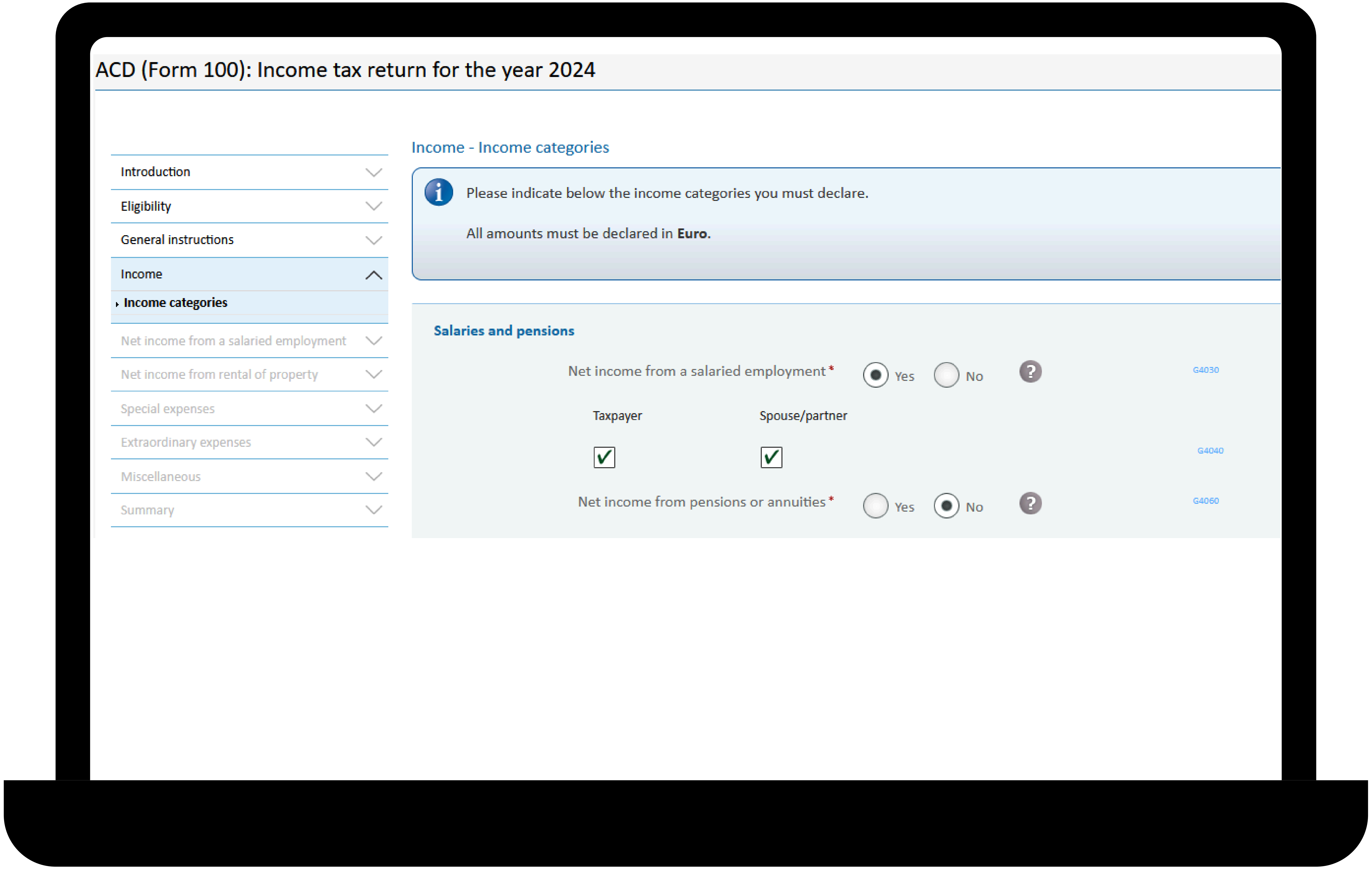
If you indicate that your spouse has a representative, this page will be displayed.
By checking “Yes” to the question “Is the taxpayer’s spouse/partner the taxpayer’s agent?”, the spouse will no longer have to take any action, except to give his/her consent via the mandate agreement.
If “No” is checked, the identity of the representative will be requested.
This consent is given via Annex 101, which the taxpayer can file and sign for the spouse.



2. INCOME CATEGORIES

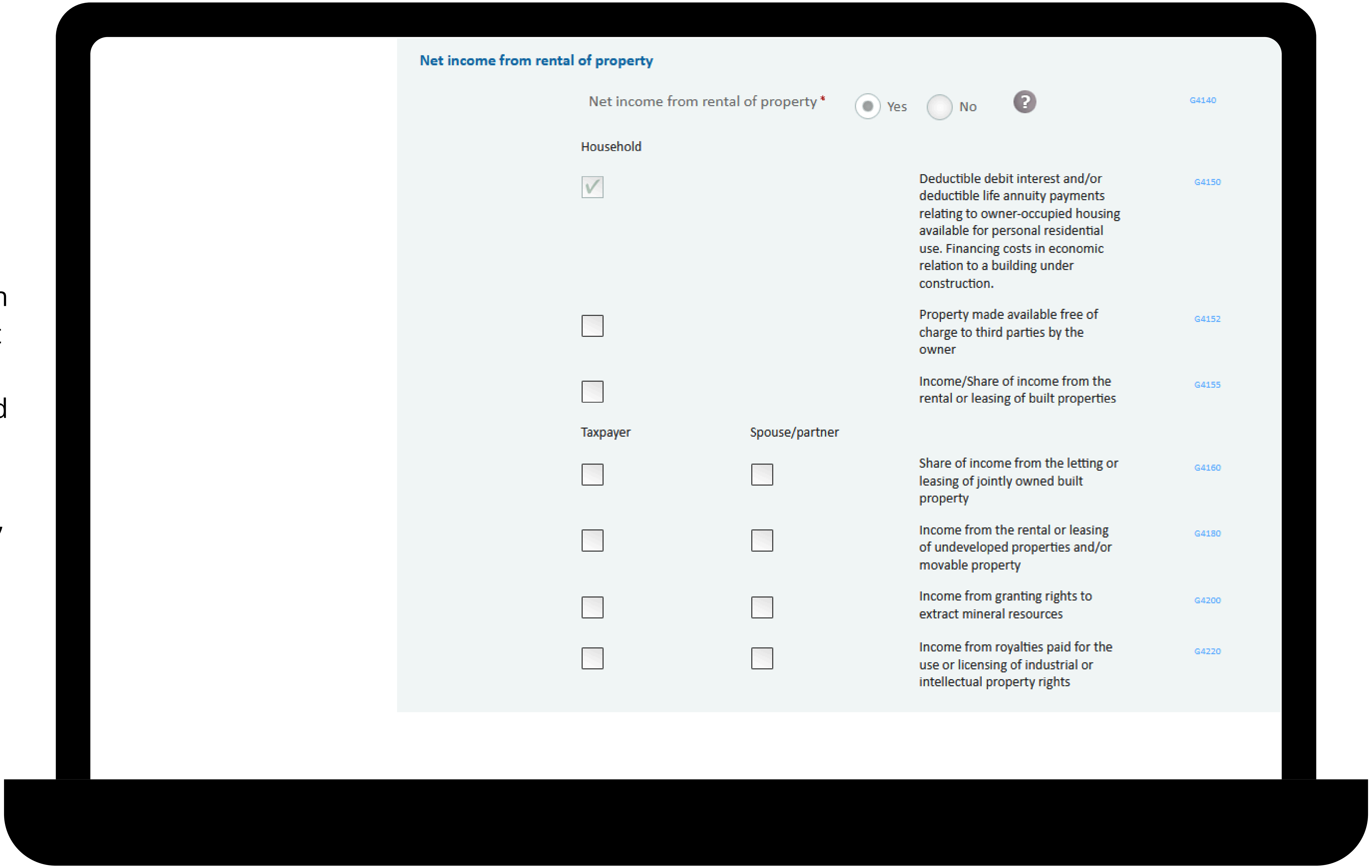
2

You must check the types of income you have received. As a general rule, if you have **an employer**, you will select **“Net income from a salaried employment”**. If you are **retired**, you should not check “Salaried employment”, but rather **“Net income from pensions or annuities”**.



2

The category **“Net income from rental of property”** includes the taxpayer’s personal accommodation as well as rental income in the strict sense. You will be asked a series of questions and you will be redirected to the relevant pages.
The boxes below should only be checked if you have rental property, income from mineral sources, or industrial or intellectual property rights.



Net income from rental of property

Net income from rental of property * Yes No G4140

Household

Deductible debit interest and/or deductible life annuity payments relating to owner-occupied housing available for personal residential use. Financing costs in economic relation to a building under construction. G4150

Property made available free of charge to third parties by the owner G4152

Income/Share of income from the rental or leasing of built properties G4155

Taxpayer Spouse/partner

Share of income from the letting or leasing of jointly owned built property G4160

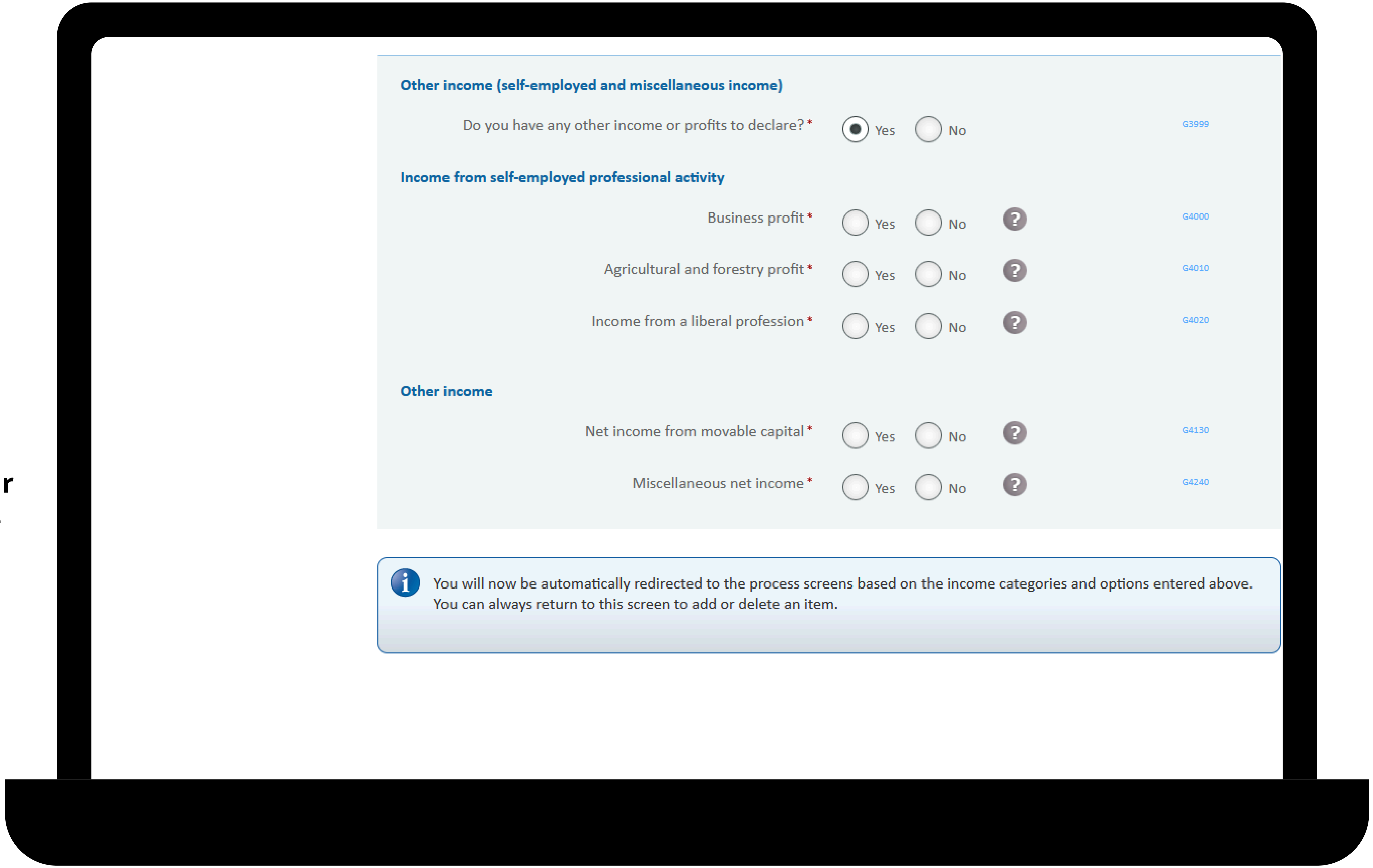
Income from the rental or leasing of undeveloped properties and/or movable property G4180

Income from granting rights to extract mineral resources G4200

Income from royalties paid for the use or licensing of industrial or intellectual property rights G4220

2

Next to each title, you will find a tooltip represented by a question mark. Click on it to get more information on each subject. **The remaining income such as income from profits, net income from movable capital and miscellaneous net income, appear under "Other income"**. If you have taxable capital gains, these must be declared under "Miscellaneous net income".



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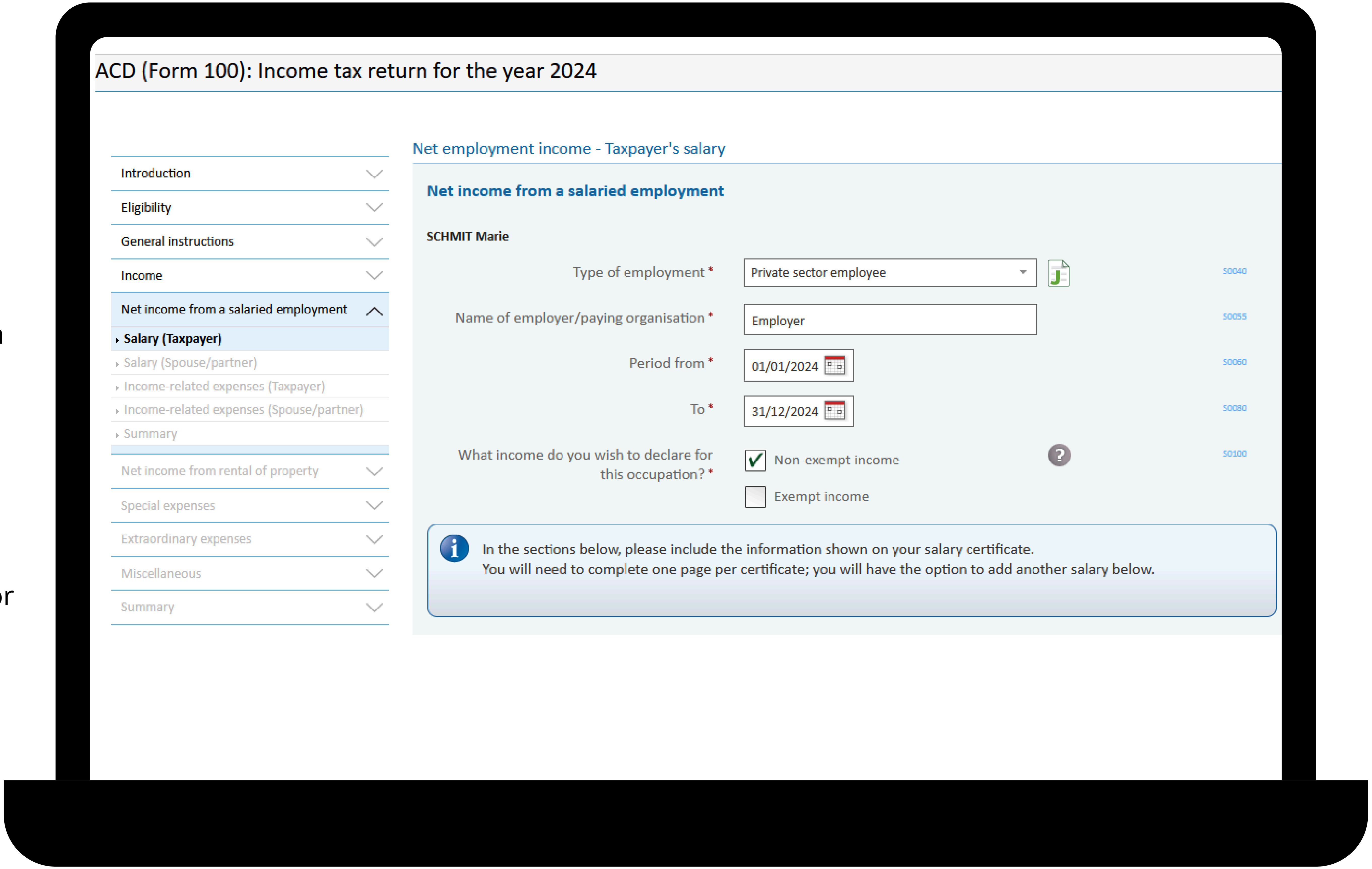
3. NET INCOME FROM A SALARIED EMPLOYMENT

3

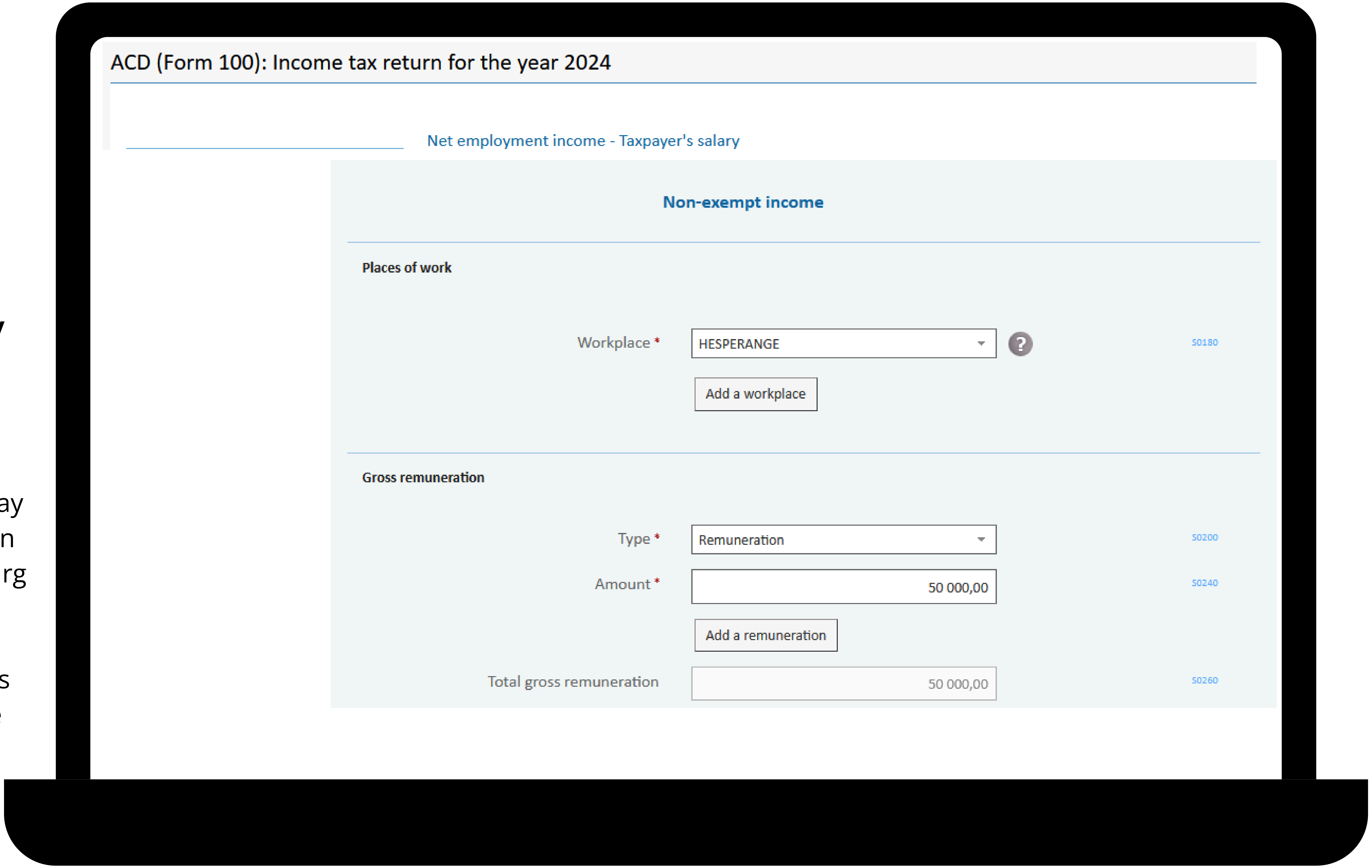
The page is pre-filled with your data as in the case for the identification details. It is possible that there will be some information missing and in such case you can fill it in on the basis of your salary statement.

The first field is **“type of employment”**. This is a fairly extensive field. The most common entries are civil servant, employee or private sector employee.
Both the name of the employer and the period of employment can be found on the salary statement.



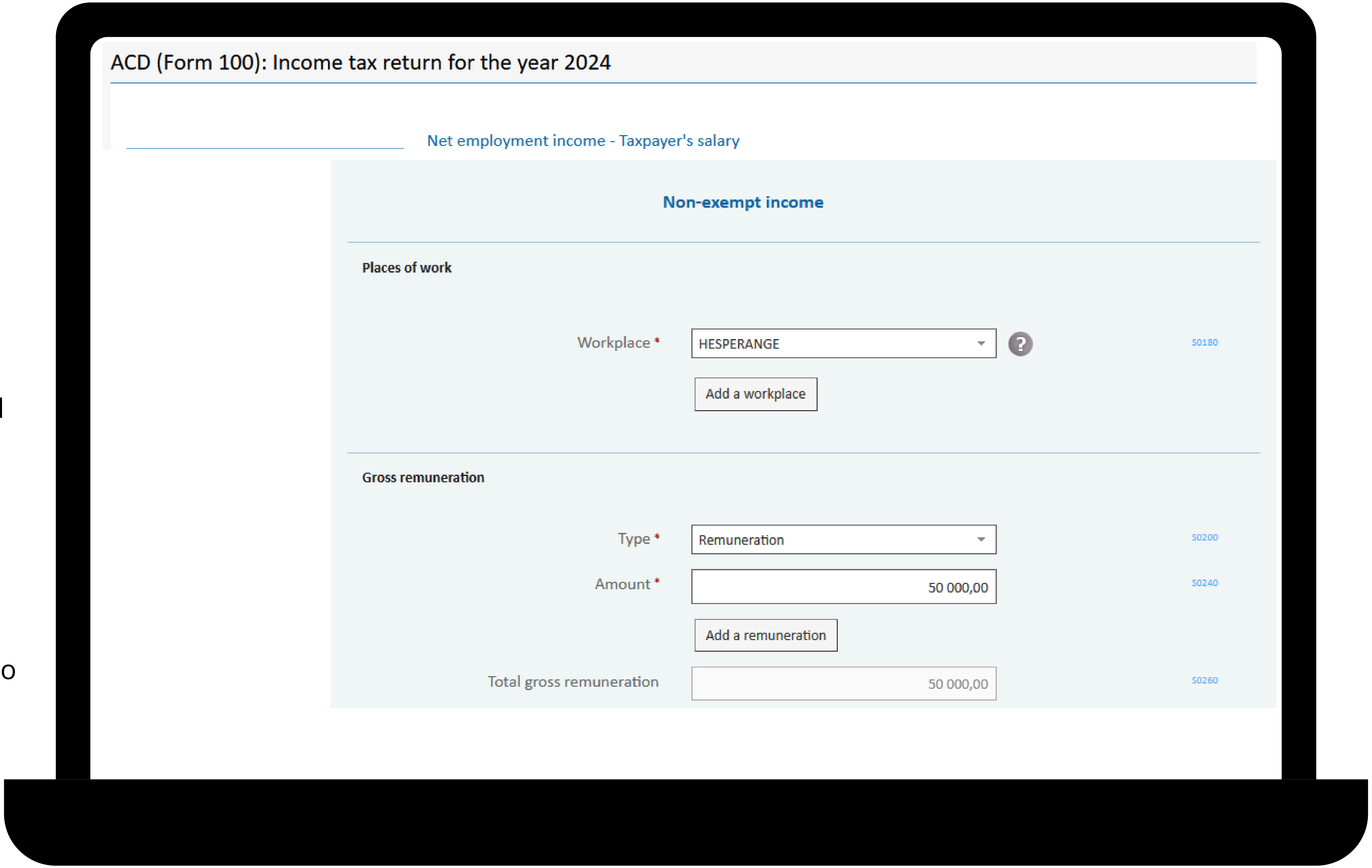
3

The income to be declared is divided into two categories: **“Non-exempt income” and “Exempt income”**. **“Non-exempt income”** concerns **any occupation carried out in Luxembourg**, where you pay taxes. While **“Exempt income”** refers to **occupations carried out abroad**, generally, and for which you do not pay taxes in Luxembourg, provided that an agreement exists between Luxembourg and that country. The place of work corresponds to the municipality or municipalities where the occupation is carried out. If you travel regularly, the registered office of your company is generally considered to be your place of work. The place of work is also indicated on the salary statement.



3

The **“Type”** of the remuneration appears on the salary statement. In general, it is either “Remuneration” or “Basic salary”. If multiple remunerations are listed on the same salary statement, you can add these by clicking on the “Add a remuneration” button.
The amount listed corresponds to the gross amount shown on your salary statement.
Don't forget about overtime and other similar cases. It is essential to distinguish between remuneration and exemption, as indicated on the salary statement.


ACD (Form 100): Income tax return for the year 2024

Net employment income - Taxpayer's salary

Non-exempt income

Places of work

Workplace * HESPERANGE S0180

Add a workplace

Gross remuneration

Type * Remuneration S0200

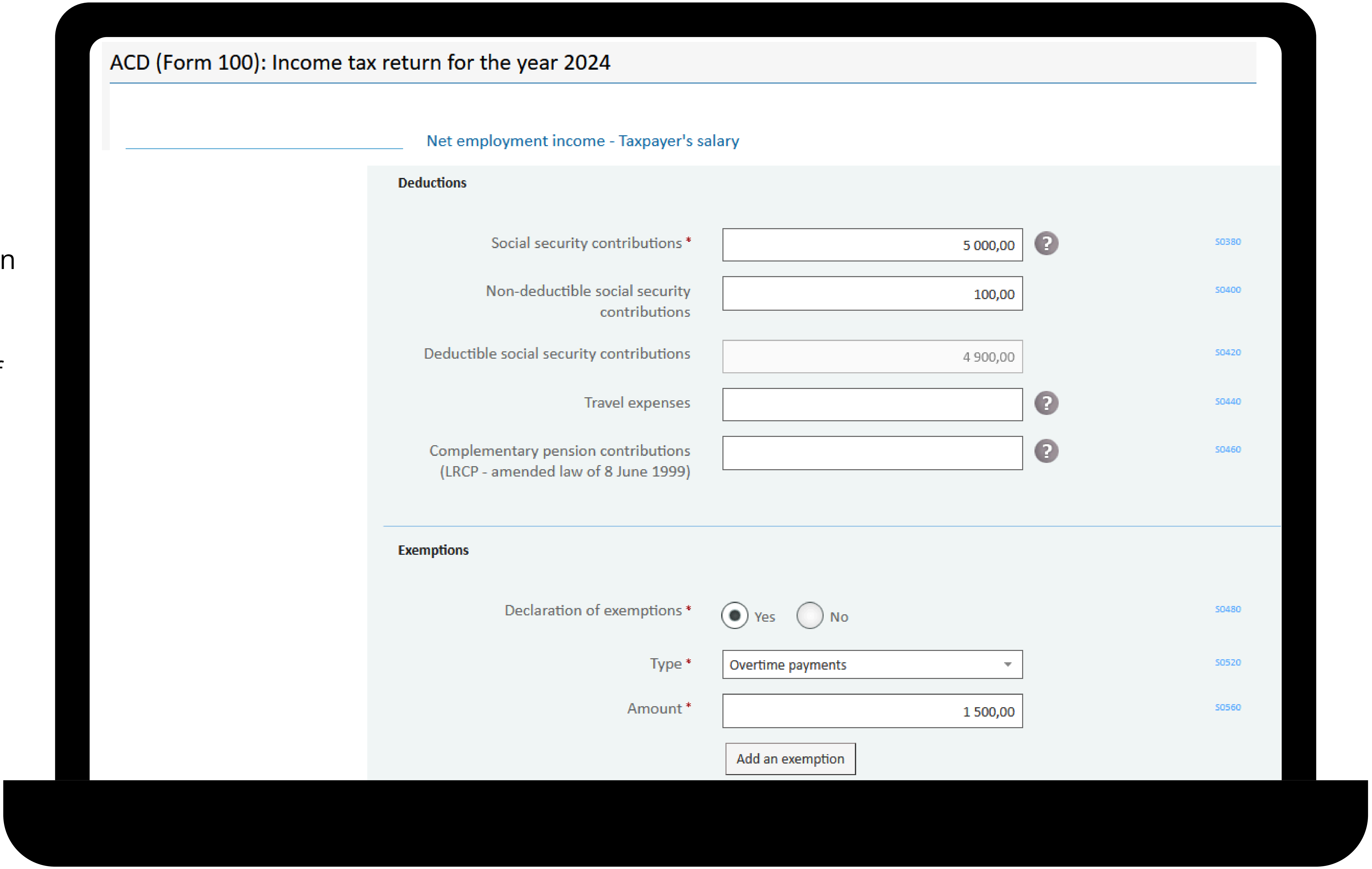
Amount * 50 000,00 S0240

Add a remuneration

Total gross remuneration 50 000,00 S0260

3

“Deductible social security contributions” are also indicated on the salary statement.
“Non-deductible social security contributions” must be indicated if they appear on your salary statement.
“Travel expenses” are sometimes abbreviated to **“FD”** on your statement.
Your personal contribution to the **supplementary pension scheme, called LRCP**, is also shown on your salary statement.


ACD (Form 100): Income tax return for the year 2024

Net employment income - Taxpayer's salary

Deductions

Social security contributions *	5 000,00	S0380
Non-deductible social security contributions	100,00	S0400
Deductible social security contributions	4 900,00	S0420
Travel expenses		S0440
Complementary pension contributions (LRCP - amended law of 8 June 1999)		S0460

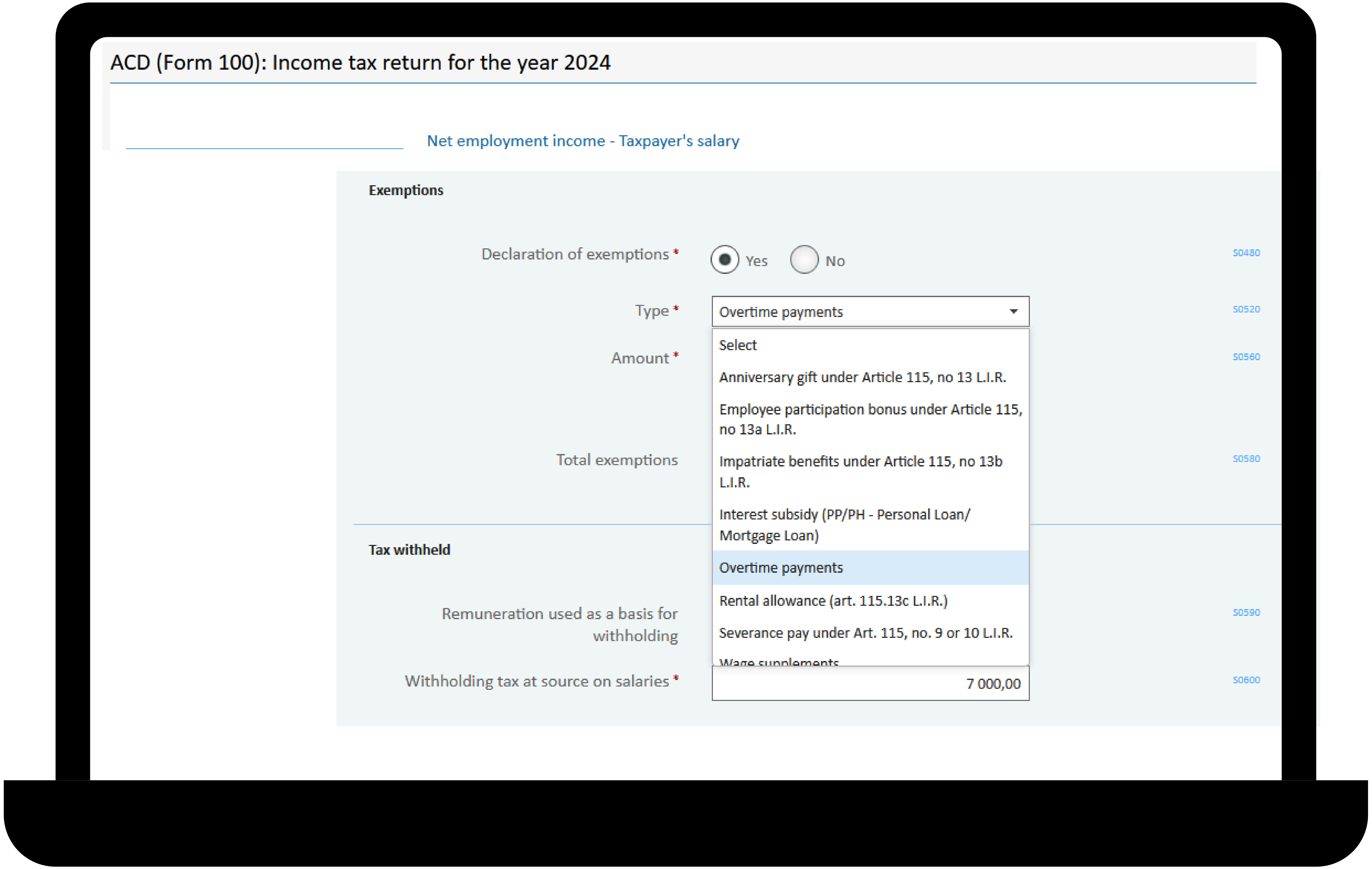
Exemptions

Declaration of exemptions *	(•) Yes ( ) No	S0480
Type *	Overtime payments	S0520
Amount *	1 500,00	S0560

Add an exemption

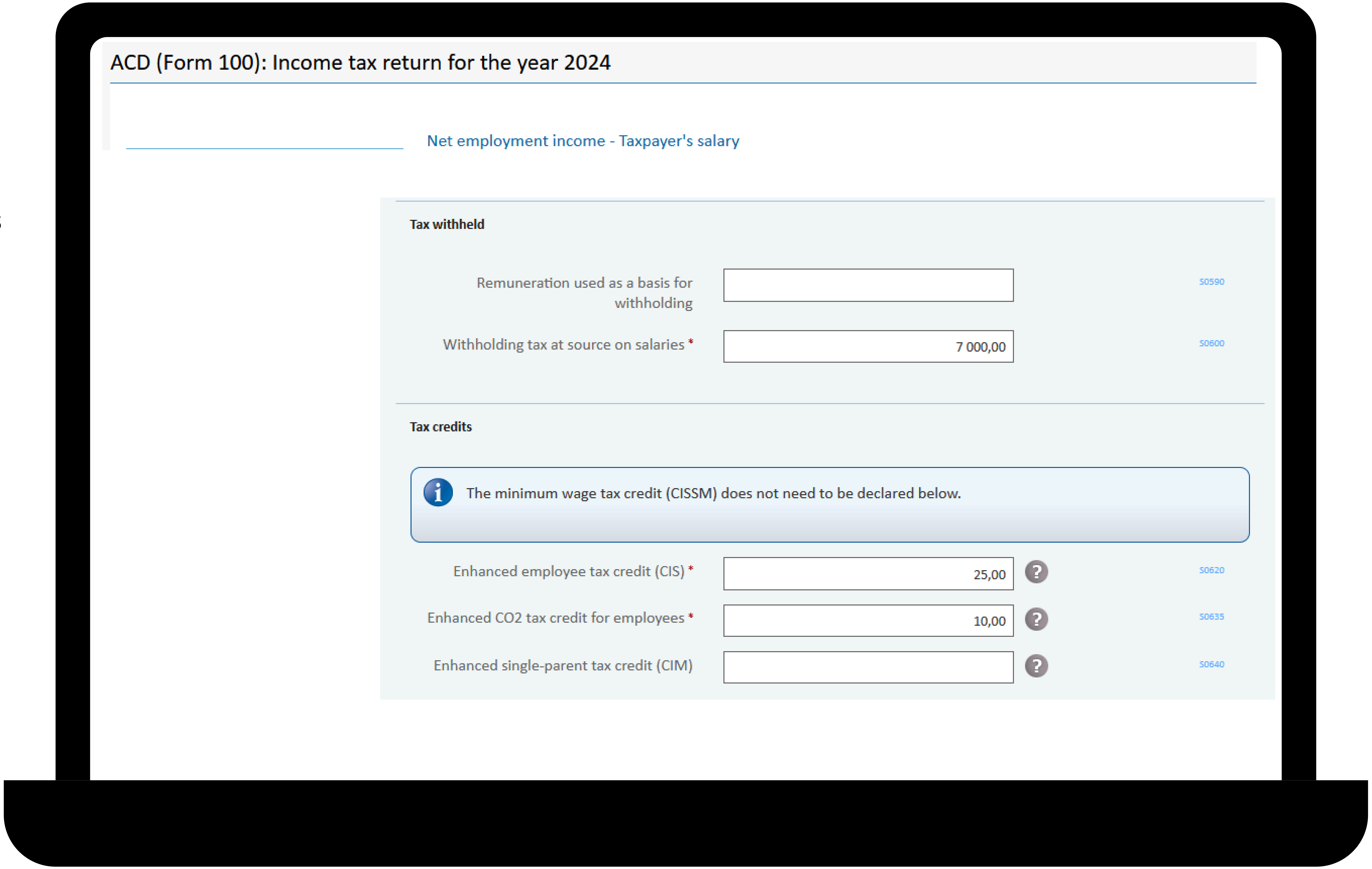
3

To add exemptions appearing on your salary statement, please tick “Yes” for **“Declaration of exemptions”**.



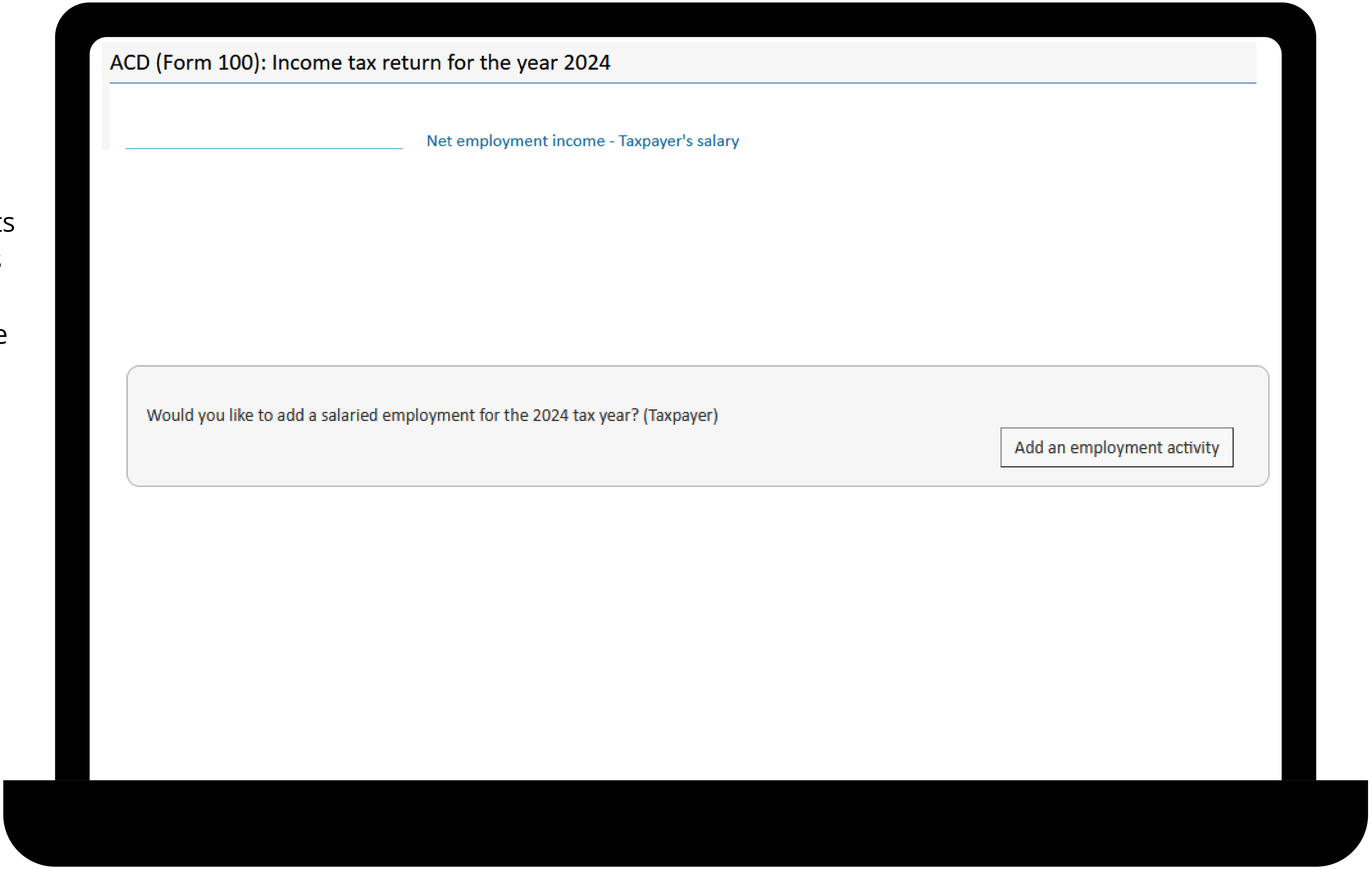
3

The field for **“Remuneration used as a basis for withholding”** is not mandatory but it is often present on the salary statement.
The **“Withholding tax at source on salaries”** represents the amount of tax you paid during the year, calculated on the basis of your taxable income. This amount is generally indicated under “Retenue d’impôt” (Tax deduction) on your salary statement.
The “Enhanced employee tax credit (CIS)” and the “Enhanced CO2 tax credit for employees” are also mentioned on the salary statement.
The CIM, or the “Enhanced single-parent tax credit”, must be entered as it appears on the salary statement.



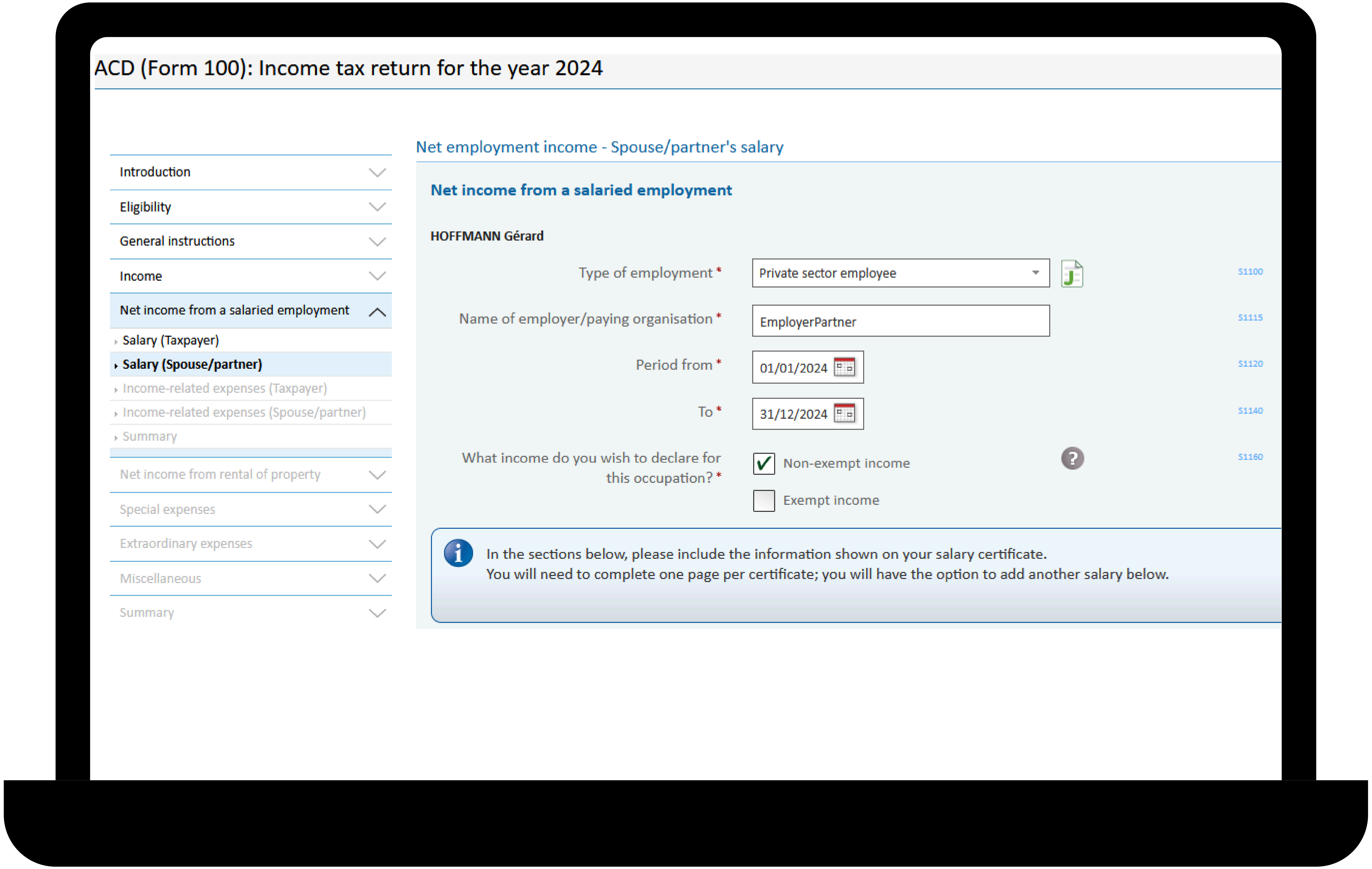
3

If you have several salary statements and therefore several employments during the year, be sure to indicate the period of each occupation at the top of the page.
Then, **to add the other occupations, click on the “Add an employment activity” button.**



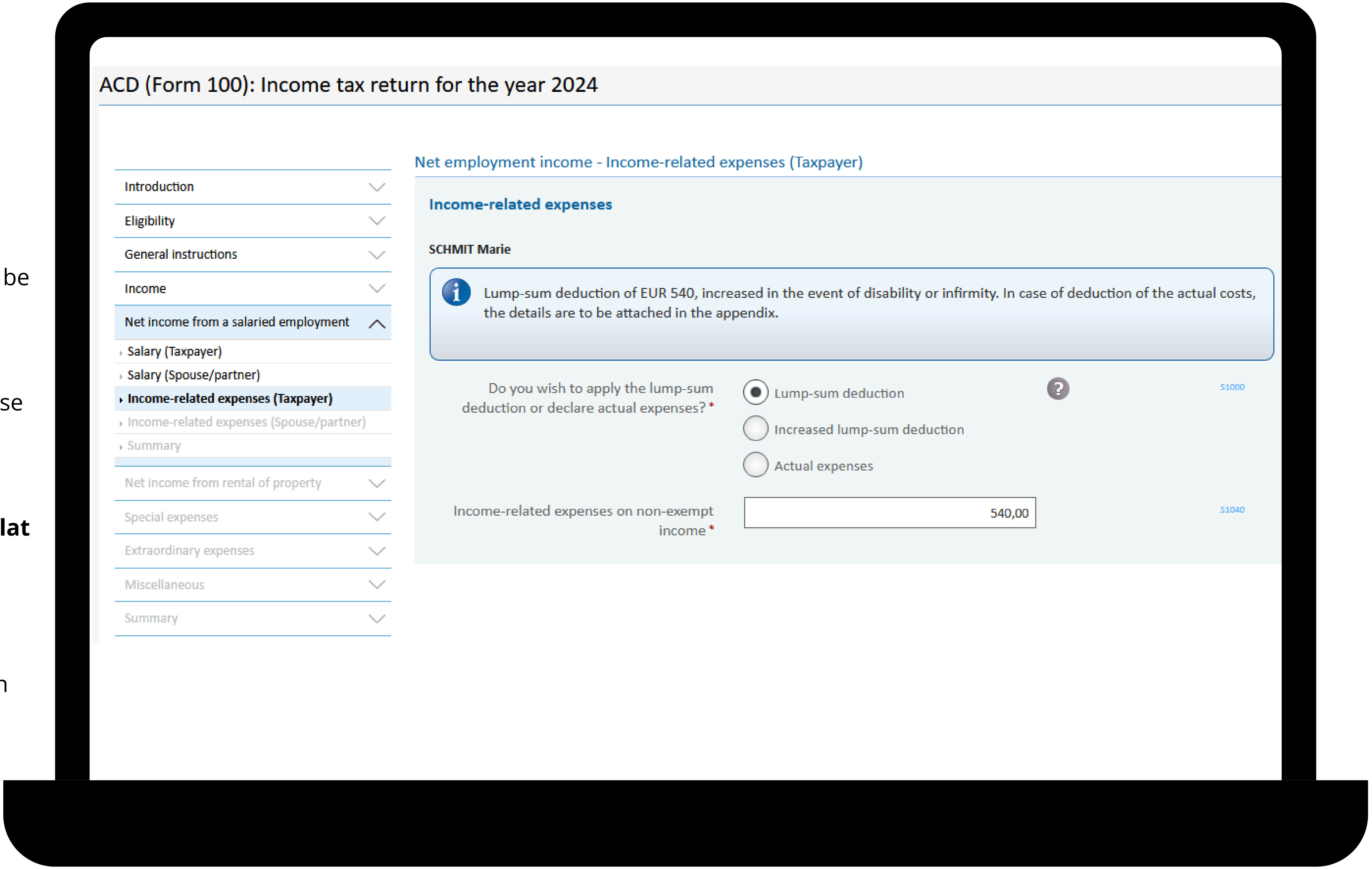
3

The spouse’s salary is entered in a similar way as the taxpayer’s salary.



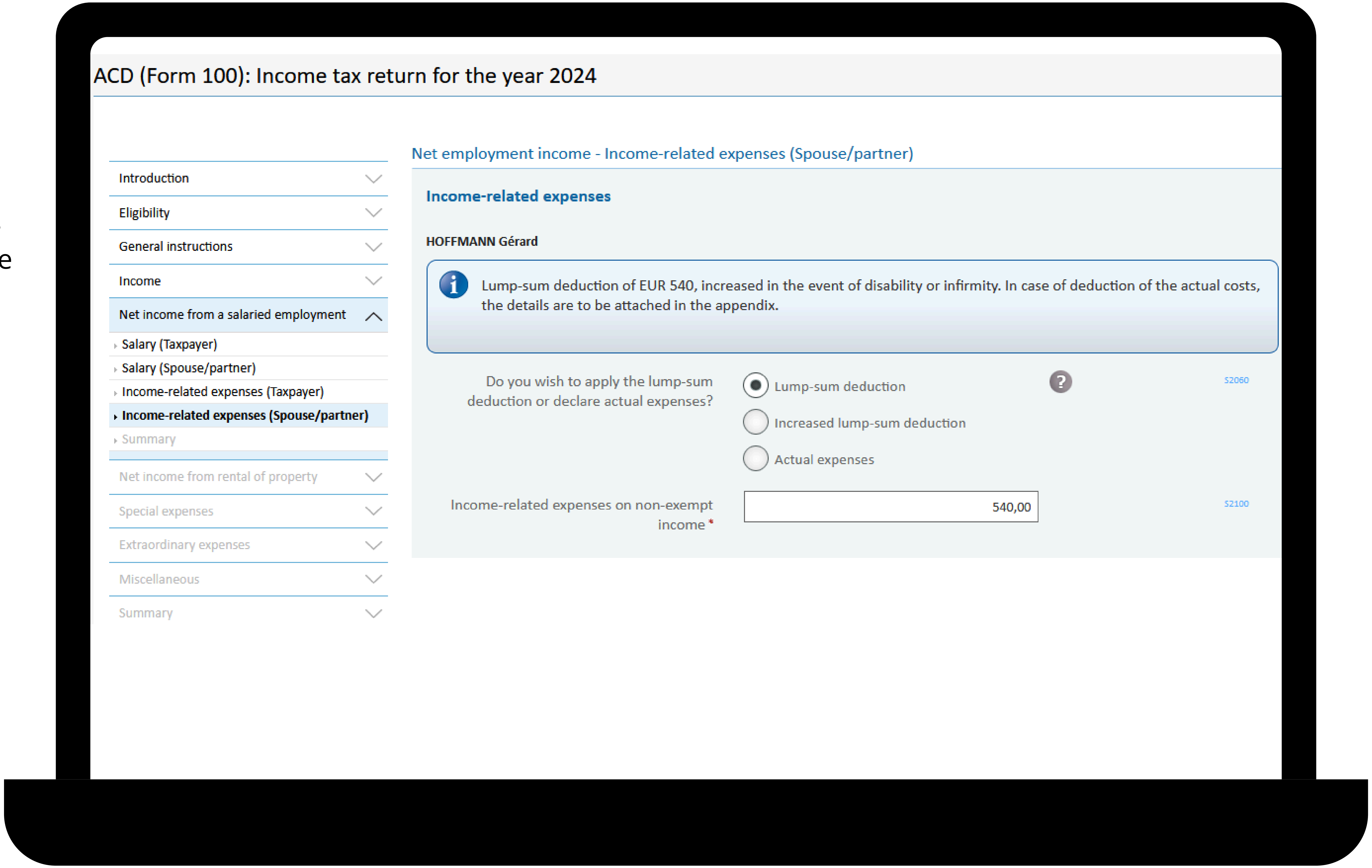
3

The “Income-related expenses” correspond to the amount that you spent out of your own pocket during the year to be able to exercise your occupation, and this exclusively for that occupation.
For example, buying a PC is generally not considered a professional expense, because it is also used for personal purposes. However, expenses such as books or clothing for strictly professional use are taken into account. There is **a minimum flat rate of €540.00** which is automatically deducted for all taxpayers with a paid employment. **If your expenses do not exceed that amount**, please **leave the “Lump-sum deduction” box checked.** On the other hand, **if your expenses exceed €540.00**, you must **check the “Actual expenses”** option and indicate the actual amount you spent.The **“Increased lump-sum deduction”** concerns people with disabilities or infirmities.



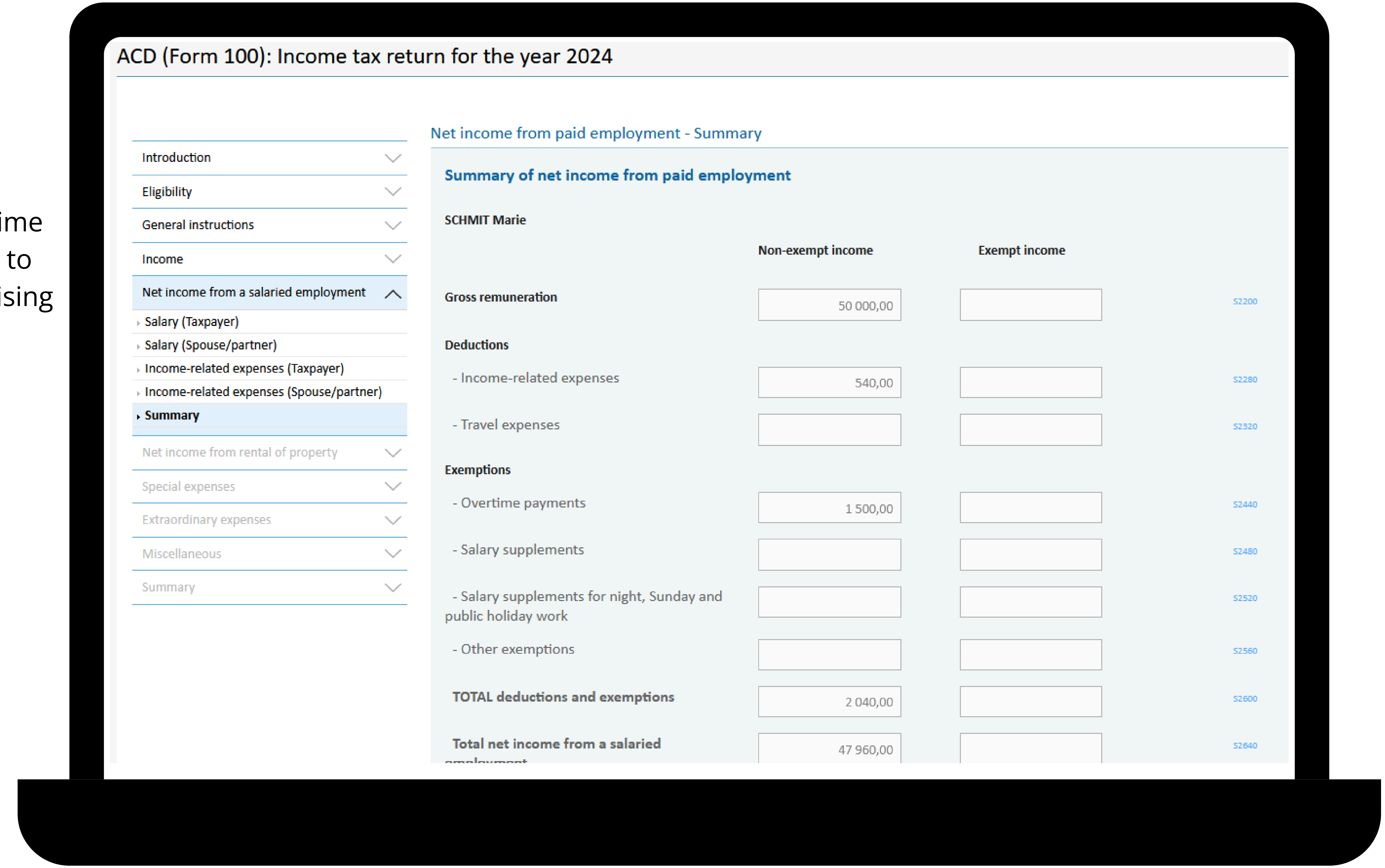
3

The spouse’s professional expenses are entered in a similar way as those of the taxpayer.



3

On this **summary page**, take the time to check each piece of information to make sure it is correct before finalising your tax return.


ACD (Form 100): Income tax return for the year 2024

- Introduction
- Eligibility
- General instructions
- Income
- Net income from a salaried employment
  - Salary (Taxpayer)
  - Salary (Spouse/partner)
  - Income-related expenses (Taxpayer)
  - Income-related expenses (Spouse/partner)
  - **Summary**
- Net income from rental of property
- Special expenses
- Extraordinary expenses
- Miscellaneous
- Summary

Net income from paid employment - Summary

Summary of net income from paid employment

SCHMIT Marie

	Non-exempt income	Exempt income	
Gross remuneration	50 000,00		S2200
Deductions			
- Income-related expenses	540,00		S2280
- Travel expenses			S2320
Exemptions			
- Overtime payments	1 500,00		S2440
- Salary supplements			S2480
- Salary supplements for night, Sunday and public holiday work			S2520
- Other exemptions			S2560
TOTAL deductions and exemptions	2 040,00		S2600
Total net income from a salaried	47 960,00		S2640

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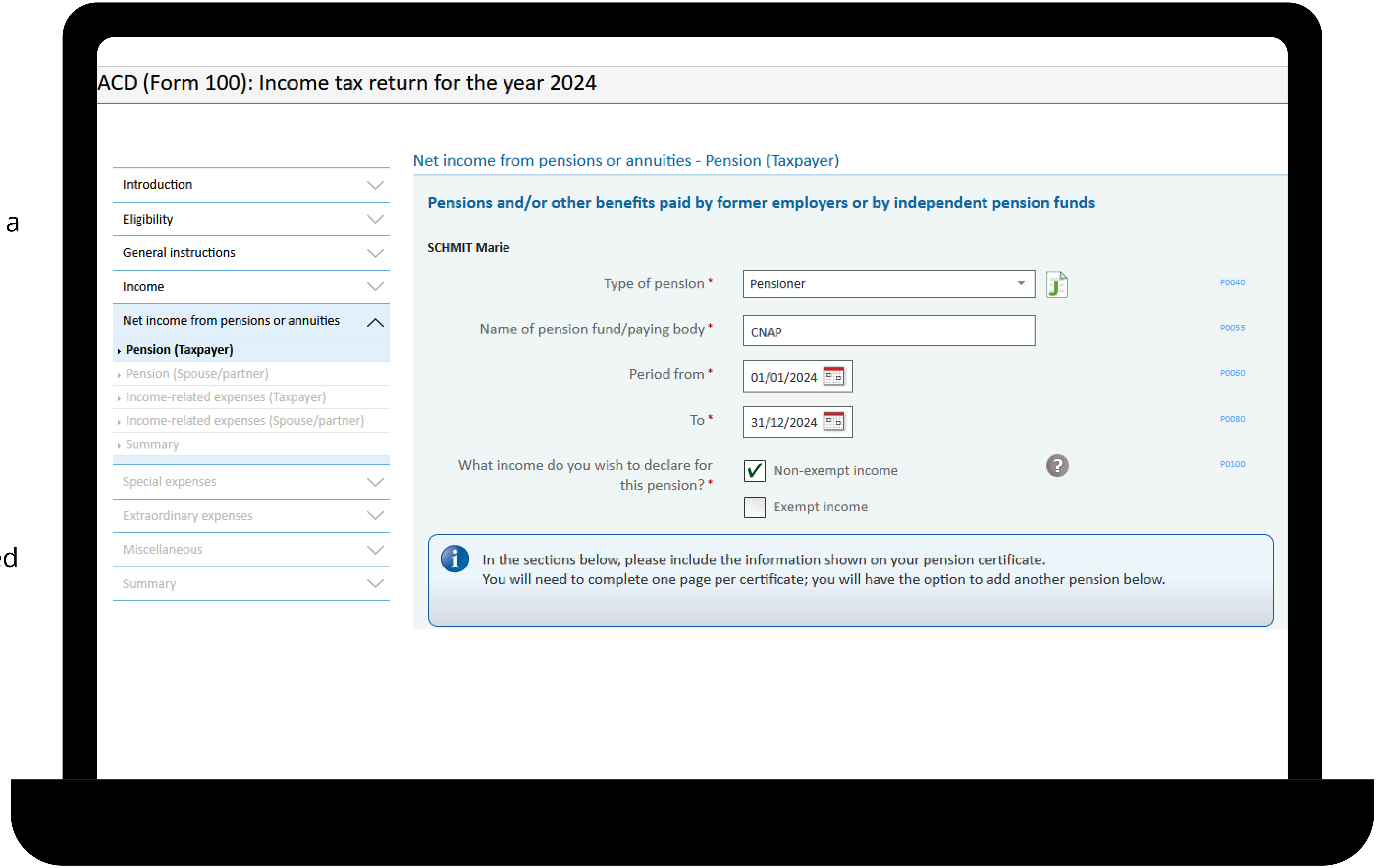
4. NET INCOME FROM PENSIONS OR ANNUITIES

4

Each page you see here represents a pension statement. The first field is the **“Type de pension”**. This is a fairly extensive field. The most common entry is that of pensioner. Both the name of the pension fund or paying body and the period of employment can be found on the pension statement.
The income to be declared is divided into two categories: “Non-exempt income and “Exempt income”.

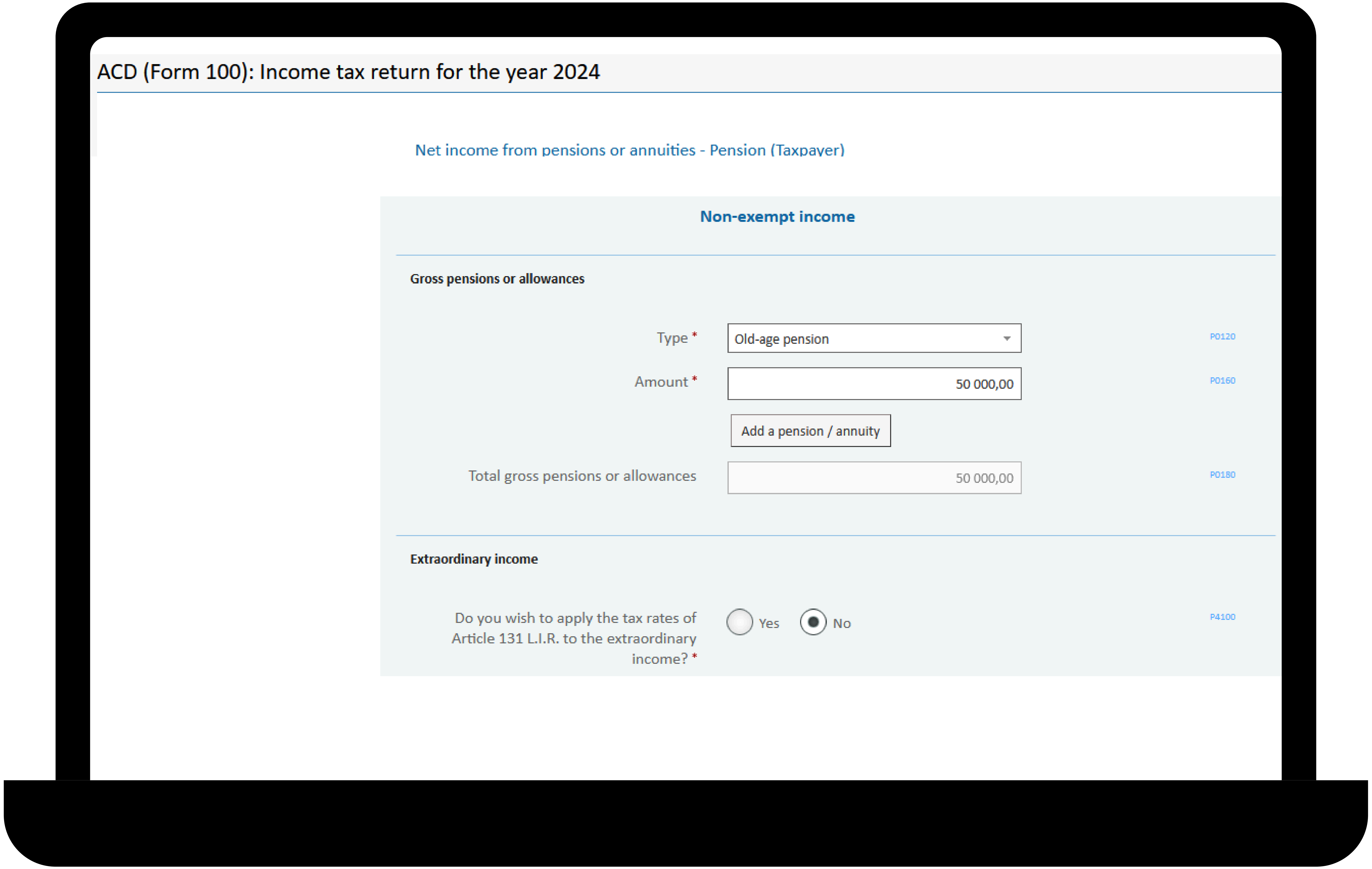


4

The "Non-exempt income" concerns any pension received in Luxembourg. Conversely, the **"Exempt income"** refers to pensions received abroad, generally.

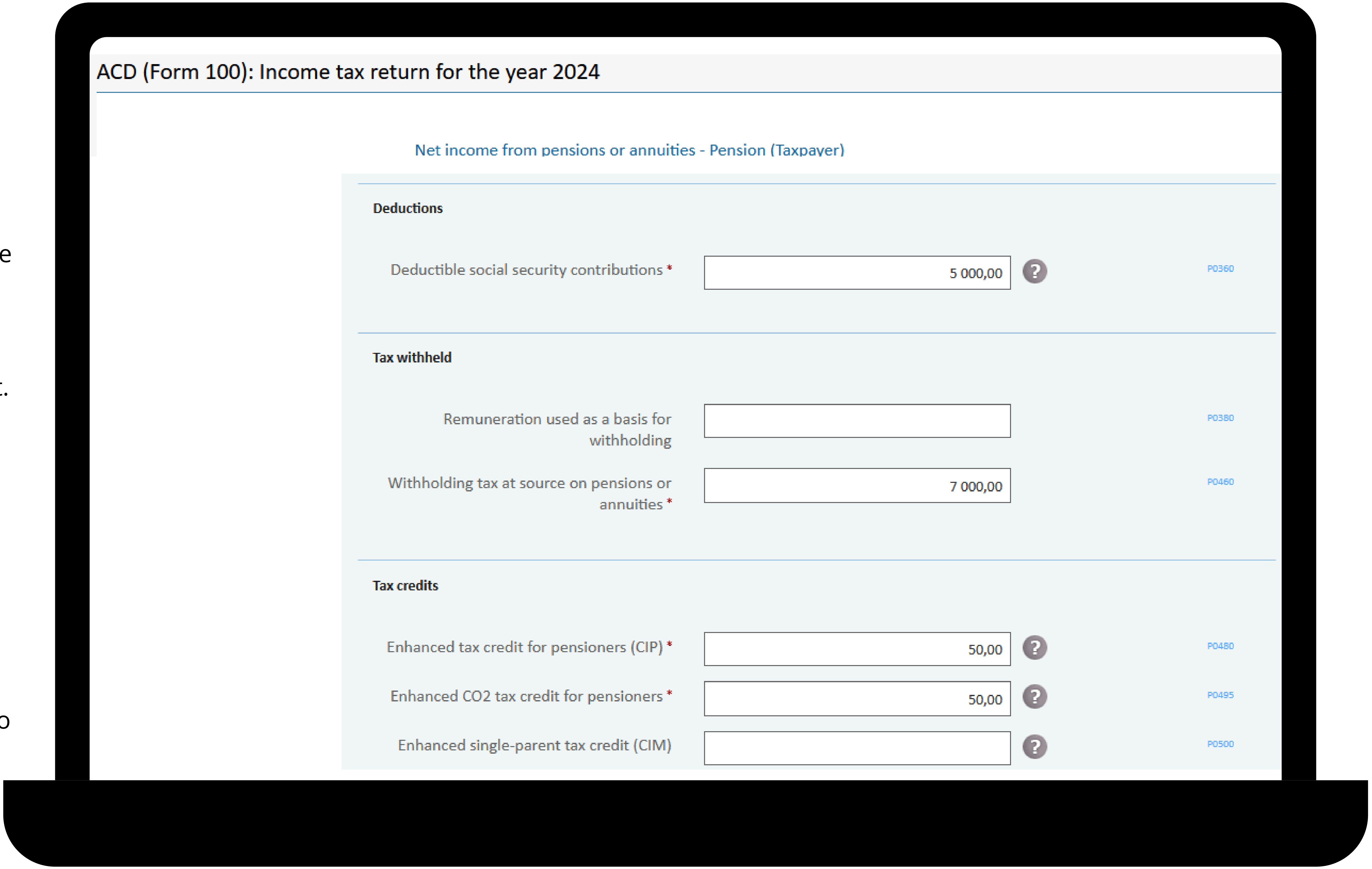
The **"Type"** of the pension or annuity is shown on the pension statement. In general, this is the **"Old-age pension"**. If several pensions are indicated on the same pension statement, you can add these pensions by clicking on the **"Add a pension / annuity"** button.

The amount listed corresponds to the gross amount shown on your pension statement.



4

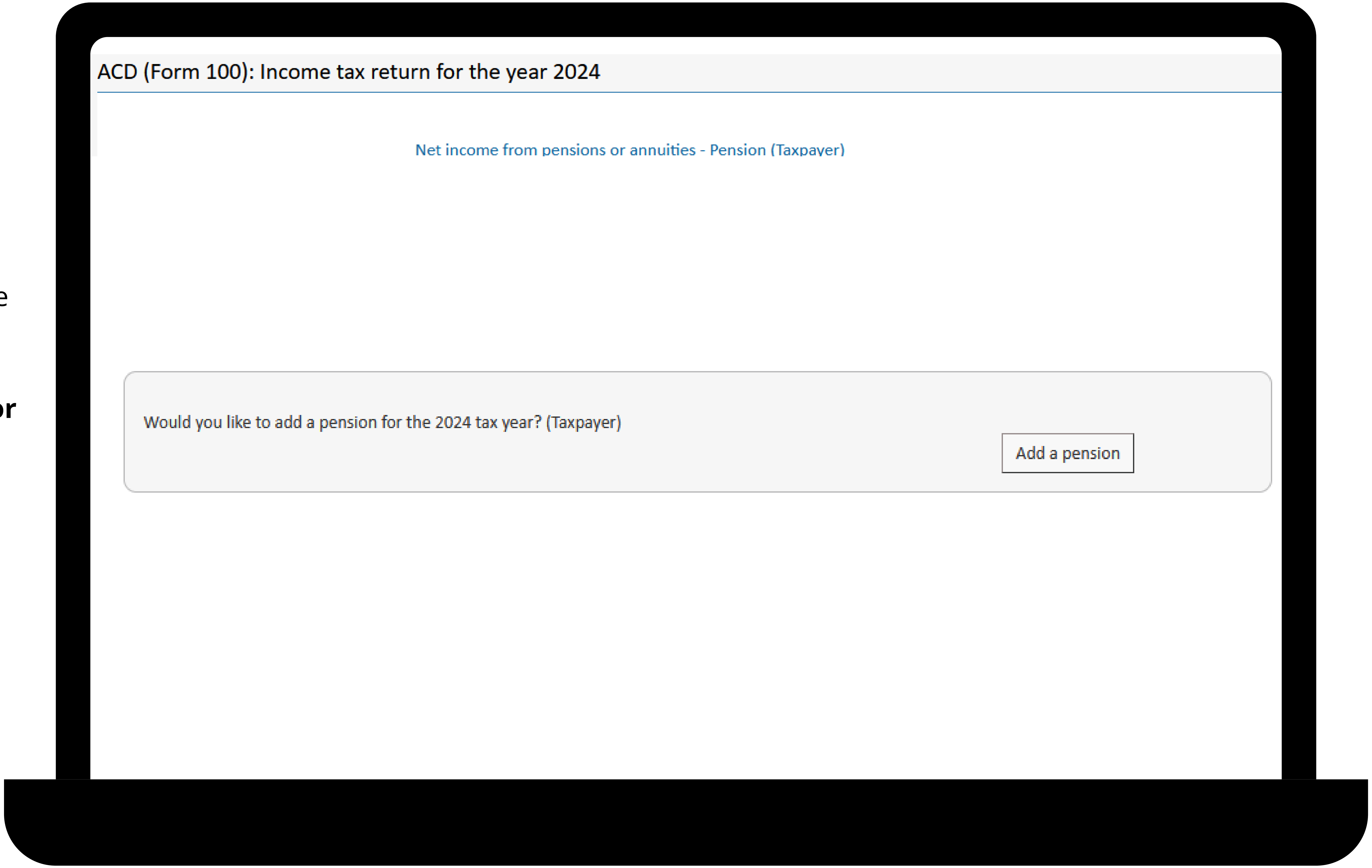
The “Deductible social security contributions” are also indicated on the pension statement.
The **“Remuneration used a basis for withholding”** is not mandatory but it is often present on the pension statement.
The **“Withholding tax at source on pensions or annuities”** represents the amount of tax you paid during the year, calculated on the basis of your taxable income. This amount is generally indicated under “Retenue d’impôt” (Tax deduction) on your pension statement.
The **“Enhanced tax credit for pensioners (CIP)”** and the **“Enhanced CO2 tax credit for pensioners”** are also mentioned on the pension statement.
The **CIM**, or the **“Enhanced single-parent tax credit”** allocated, must be entered as it appears on the pension statement.



4

If you have multiple pension statements, make sure to indicate the period of each occupation at the top of the page.

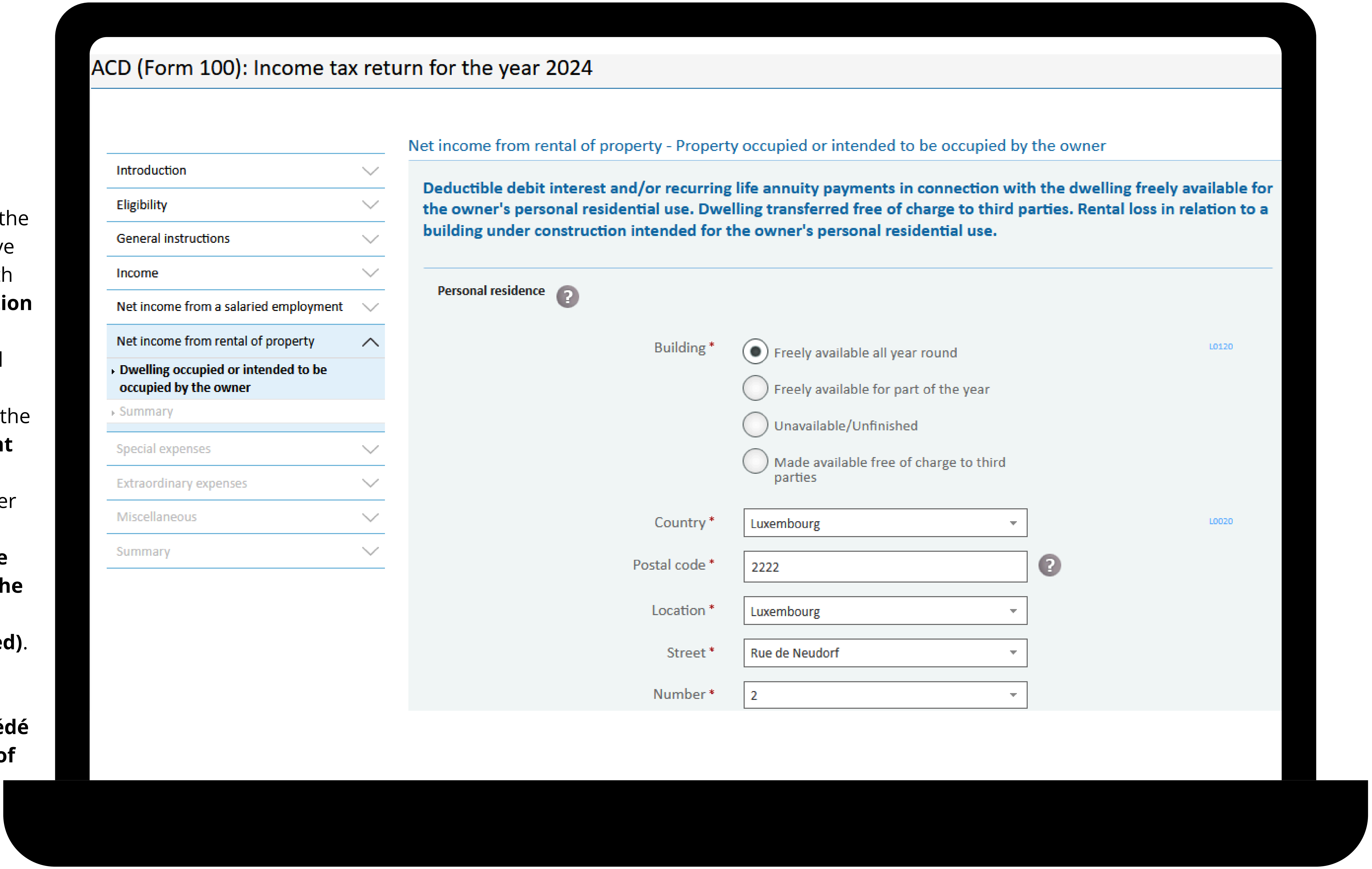
Then, **to add any other pensions or annuities, click on the "Add a pension" button.**



5. NET INCOME FROM RENTAL OF PROPERTY

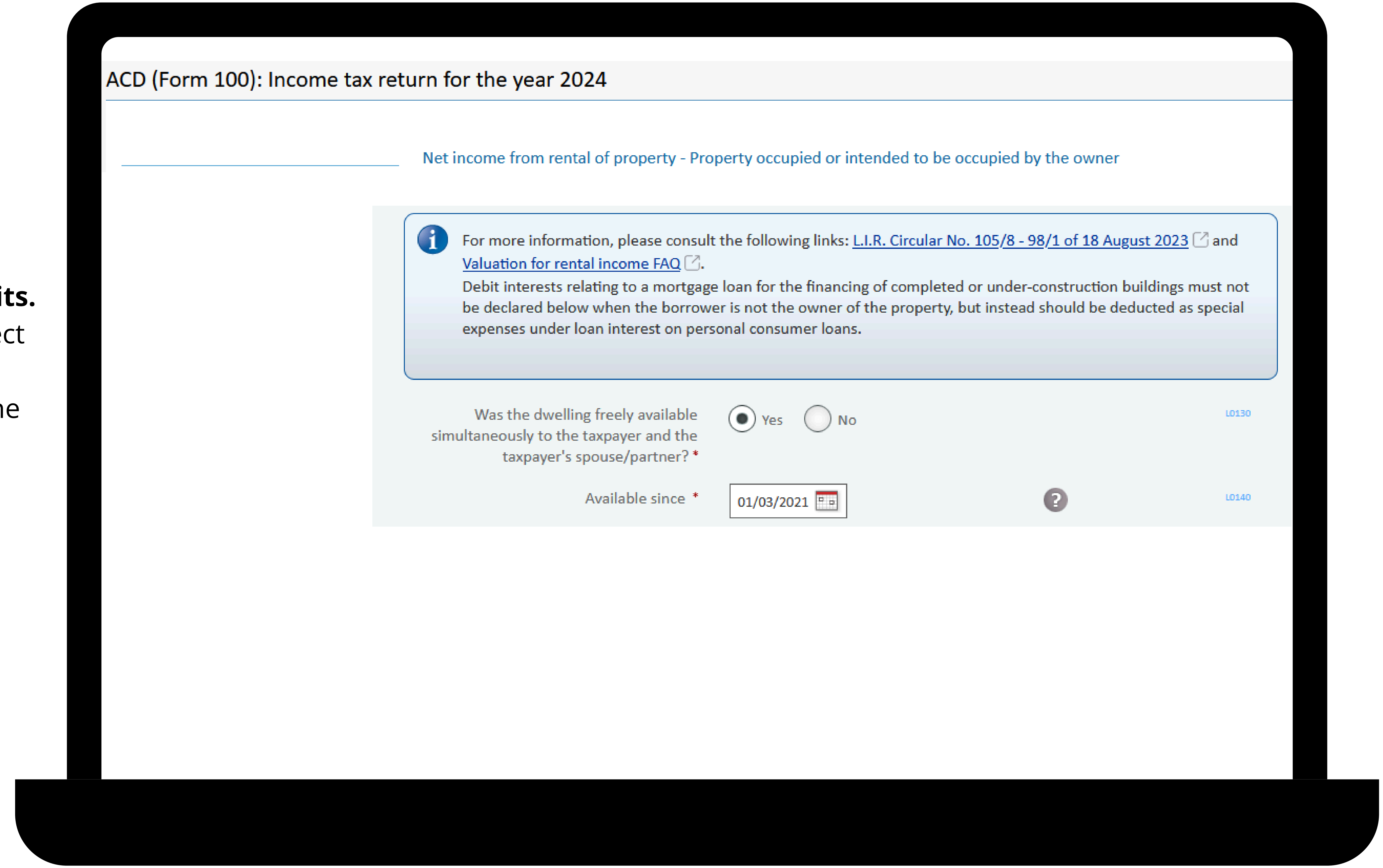
5

Each page of the following section corresponds to the different units of accommodation in which you have personally lived and for which you repay a loan with interest. **Make sure that you fill in the information relating to each real property, including the amount of interest paid on the loan, as this will influence the calculation of your net income.**
If you occupied your personal accommodation for the whole year, select **“Librement disponible pendant toute l'année” (Freely available for the whole year)**. If the accommodation was for example under construction and/or occupied only for part of the year, choose **“Librement disponible pendant une partie de l'année” (Freely available for part of the year)**. If it is under construction, select **“Indisponible/inachevé” (Unavailable/unfinished)**. At the end of this page, you can add a second accommodation if you have occupied several dwellings during the year. Note that the option **“Cédé gratuitement à des tiers” (Made available free of charge to third parties)** must be checked if you have made the accommodation available free of charge to another person. Debit interest is not deductible in such cases.



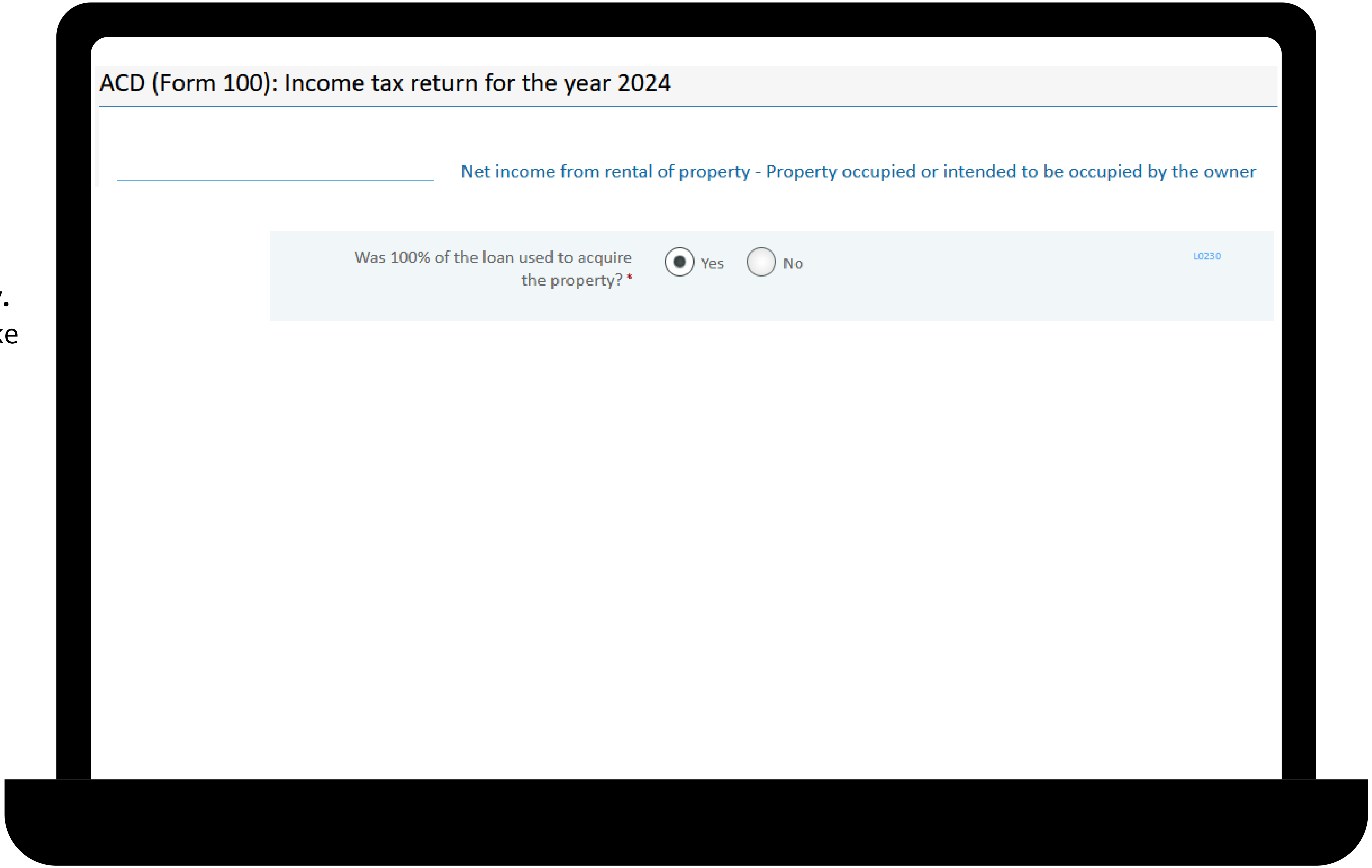
5

The dates indicated here are of crucial importance for the application of the deduction limits. Make sure that you enter the correct dates for the taxpayer and the spouse, especially if they are not the same.



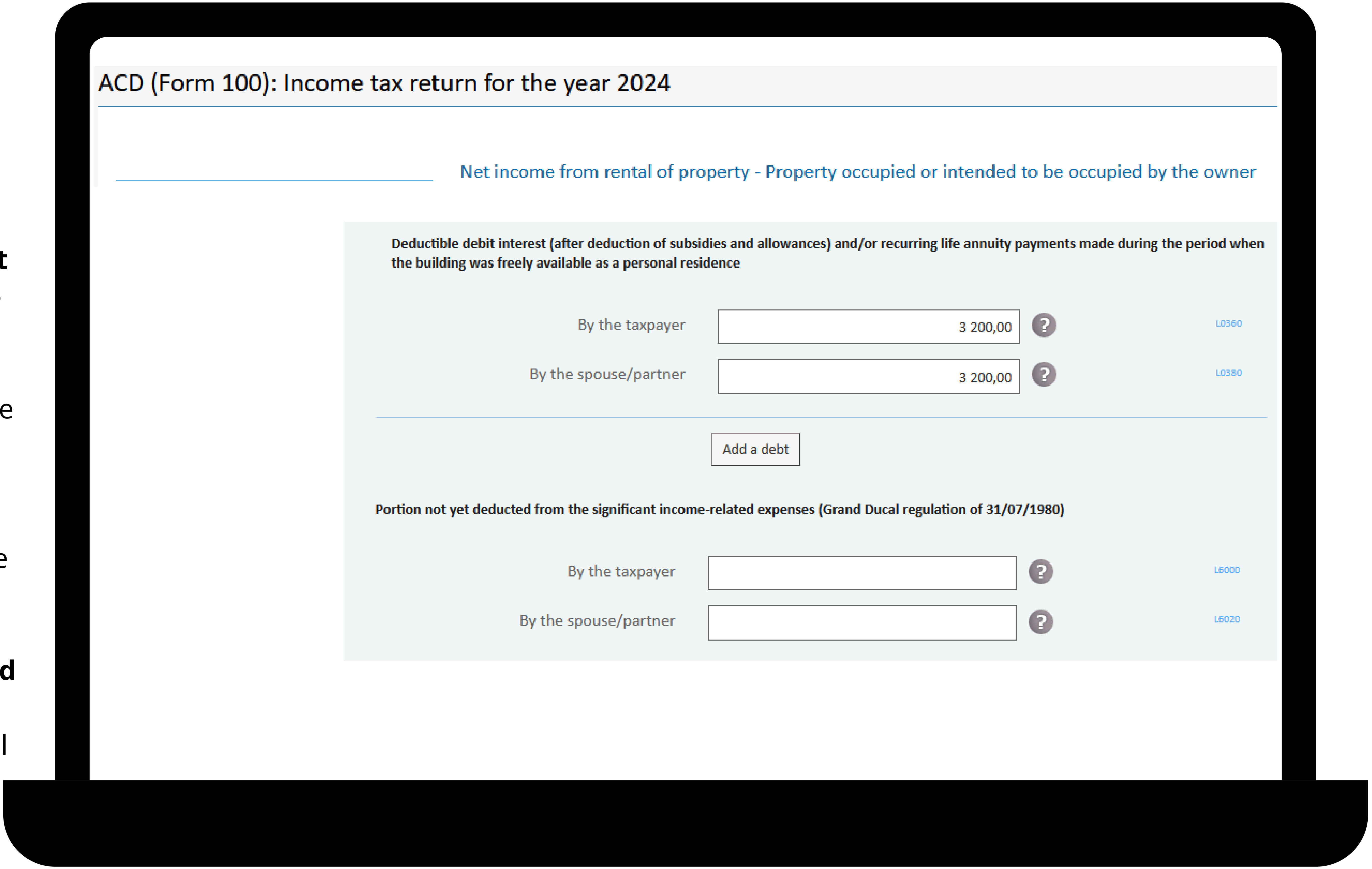
5

This question concerns **the percentage of the loan dedicated to the acquisition of the property.** In most cases, this is 100%, but make sure it correctly reflects your situation.



5

In this section, you must indicate the total amount of debit interest paid. Debit interest is shown on the certificate issued by the bank. For spouses or partners with a joint mortgage, the debit interest must be entered as half for each spouse or partner.
If you have several loans for the same property, such as a fixed-rate loan and a variable-rate loan, **click on "Add a debt" for each loan.**
The field **"Portion not yet deducted from the significant income-related expenses"** concerns special cases related to the rental of real property.
More d'informations


ACD (Form 100): Income tax return for the year 2024

Net income from rental of property - Property occupied or intended to be occupied by the owner

Deductible debit interest (after deduction of subsidies and allowances) and/or recurring life annuity payments made during the period when the building was freely available as a personal residence

By the taxpayer	3 200,00	L0360
By the spouse/partner	3 200,00	L0380

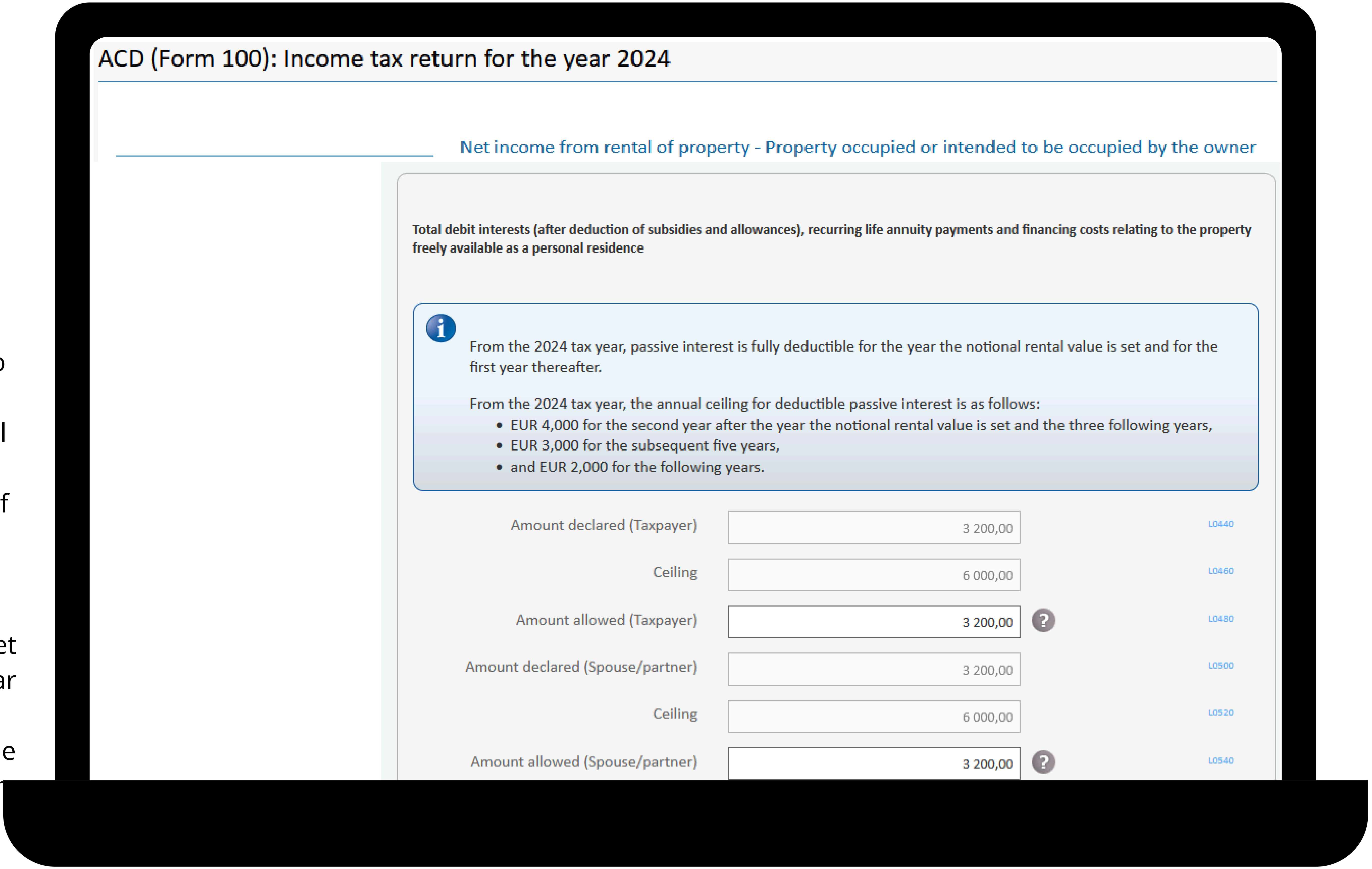
Add a debt

Portion not yet deducted from the significant income-related expenses (Grand Ducal regulation of 31/07/1980)

By the taxpayer		L6000
By the spouse/partner		L6020

5

The **summary** at the bottom shows you the amount you have declared as well as the deductible limit. In this example, the limit is €4,000 for each person in the tax household, that is to say the taxpayer, the spouse and a child. The total deductible amount will be €12,000 divided between the taxpayer and the spouse at the rate of €6,000 each.
Starting with the 2024 taxation year, passive interest is fully deductible for the year in which the rental value is set and for the first year following the year in which the rental value is set.
For subsequent years, the limits will be €4,000 €3,000 or €2,000 depending on how long the accommodation is available.



ACD (Form 100): Income tax return for the year 2024

Net income from rental of property - Property occupied or intended to be occupied by the owner

Total debit interests (after deduction of subsidies and allowances), recurring life annuity payments and financing costs relating to the property freely available as a personal residence

From the 2024 tax year, passive interest is fully deductible for the year the notional rental value is set and for the first year thereafter.

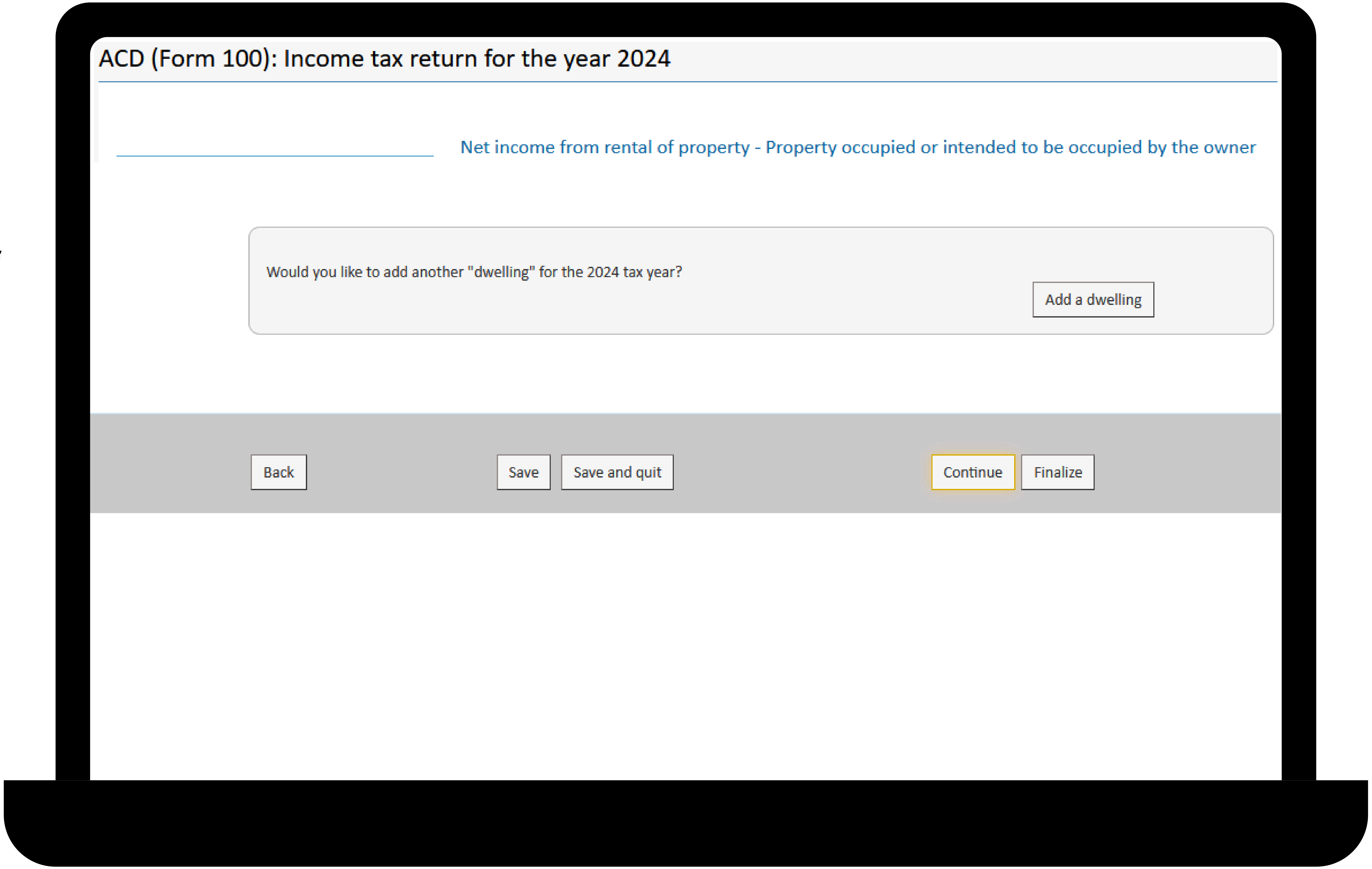
From the 2024 tax year, the annual ceiling for deductible passive interest is as follows:

- EUR 4,000 for the second year after the year the notional rental value is set and the three following years,
- EUR 3,000 for the subsequent five years,
- and EUR 2,000 for the following years.

Amount declared (Taxpayer)	3 200,00	L0440
Ceiling	6 000,00	L0460
Amount allowed (Taxpayer)	3 200,00	L0480
Amount declared (Spouse/partner)	3 200,00	L0500
Ceiling	6 000,00	L0520
Amount allowed (Spouse/partner)	3 200,00	L0540

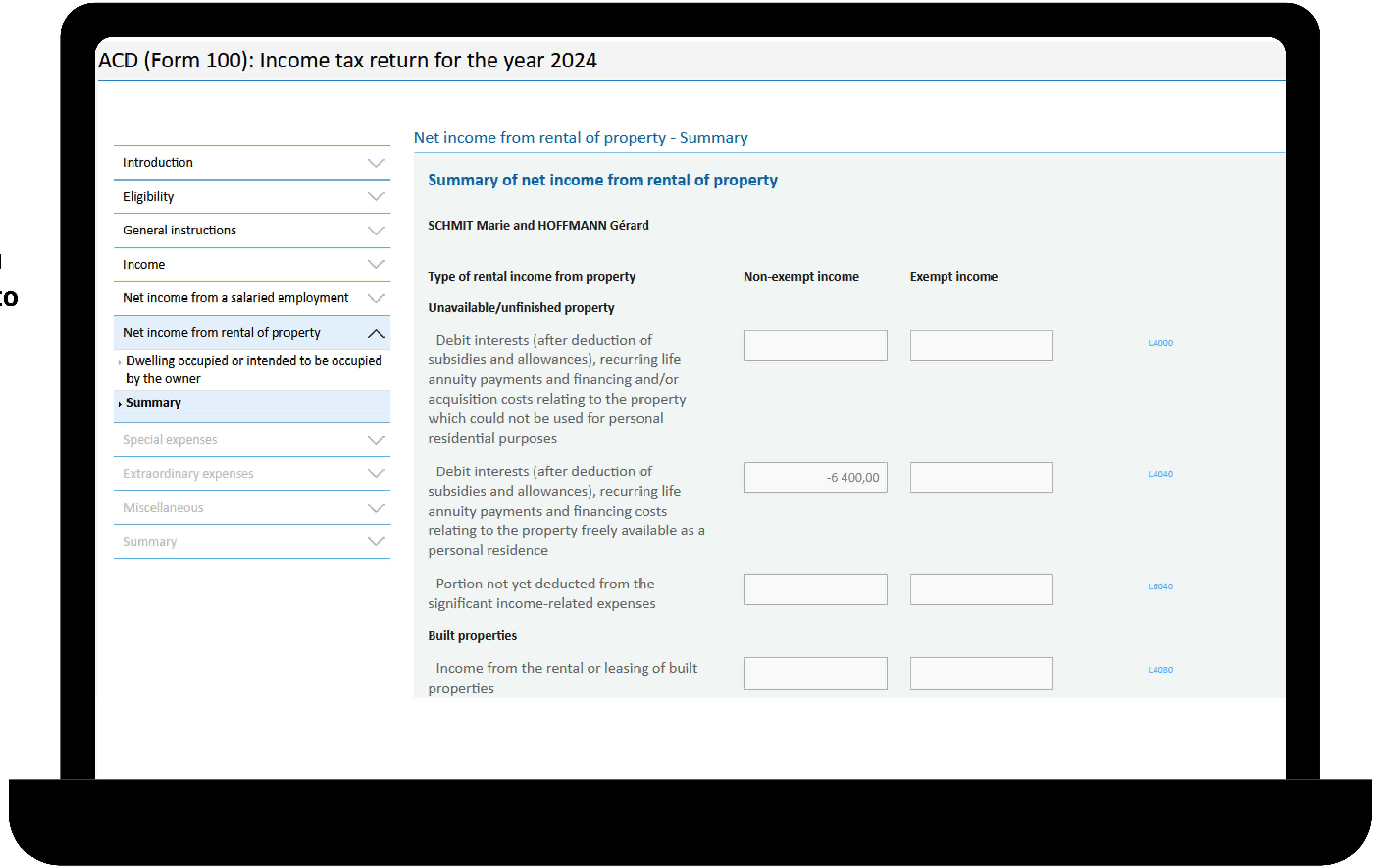
5

At the end of this page, **you can add a second accommodation if you have occupied several dwellings during the year**.



5

Here is **a final summary** of all the amounts you have declared. As you can see, **each amount is taken into account when calculating your taxable income.**



ACD (Form 100): Income tax return for the year 2024

- Introduction
- Eligibility
- General instructions
- Income
- Net income from a salaried employment
- Net income from rental of property
  - Dwelling occupied or intended to be occupied by the owner
  - Summary
- Special expenses
- Extraordinary expenses
- Miscellaneous
- Summary

Net income from rental of property - Summary

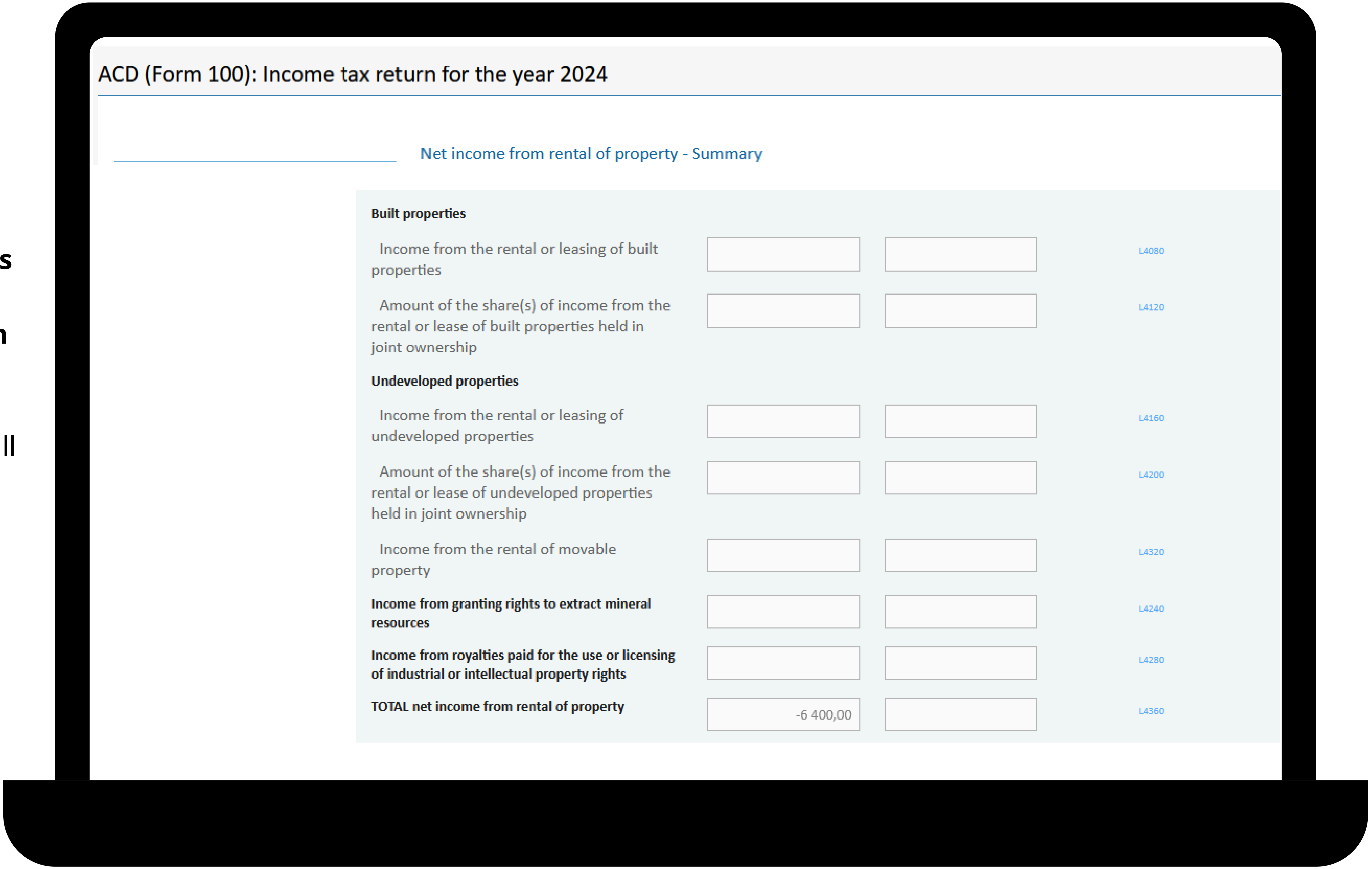
Summary of net income from rental of property

SCHMIT Marie and HOFFMANN Gérard

Type of rental income from property	Non-exempt income	Exempt income	
Unavailable/unfinished property			
Debit interests (after deduction of subsidies and allowances), recurring life annuity payments and financing and/or acquisition costs relating to the property which could not be used for personal residential purposes			L4000
Debit interests (after deduction of subsidies and allowances), recurring life annuity payments and financing costs relating to the property freely available as a personal residence	-6 400,00		L4040
Portion not yet deducted from the significant income-related expenses			L6040
Built properties			
Income from the rental or leasing of built properties			L4080

5

Please note that **the minus sign (-) preceding certain amounts means that these amounts will be deducted from your income when calculating taxable income.** These deductions will therefore reduce the amount on which you will be taxed. **Make sure that all the information is correct before continuing your procedure**.



ACD (Form 100): Income tax return for the year 2024

Net income from rental of property - Summary

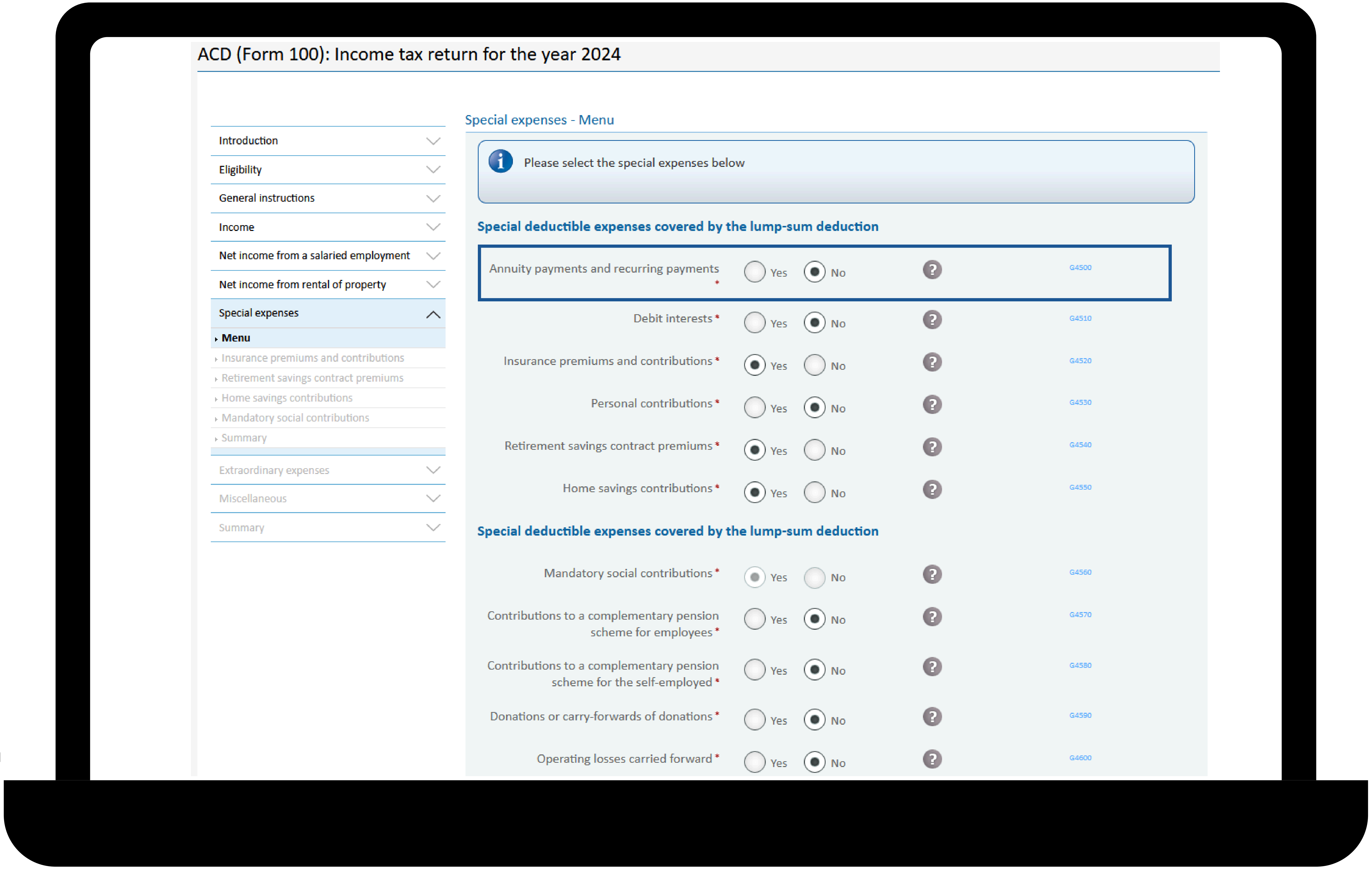
Built properties			
Income from the rental or leasing of built properties			L4080
Amount of the share(s) of income from the rental or lease of built properties held in joint ownership			L4120
Undeveloped properties			
Income from the rental or leasing of undeveloped properties			L4160
Amount of the share(s) of income from the rental or lease of undeveloped properties held in joint ownership			L4200
Income from the rental of movable property			L4320
Income from granting rights to extract mineral resources			L4240
Income from royalties paid for the use or licensing of industrial or intellectual property rights			L4280
TOTAL net income from rental of property	-6 400,00		L4360

6. SPECIAL EXPENSES

6

On this page, you will find **all the potentially tax-deductible expenses, categorised as “Special expenses”**. Next to each expense, you will find a tooltip represented by a question mark icon. By clicking on this icon, you will access additional information to better understand what is deductible or not, as well as the conditions to be met for each type of special expense. This information will help you to correctly enter all the deductible expenses.

In this section, you can declare special expenses related to **“Annuity payments and recurring payments”**. These are **regular payments to be made by virtue of an obligation**, such as annuities paid to a divorced spouse. These payments can be considered deductible, subject to meeting the specific conditions for each situation.



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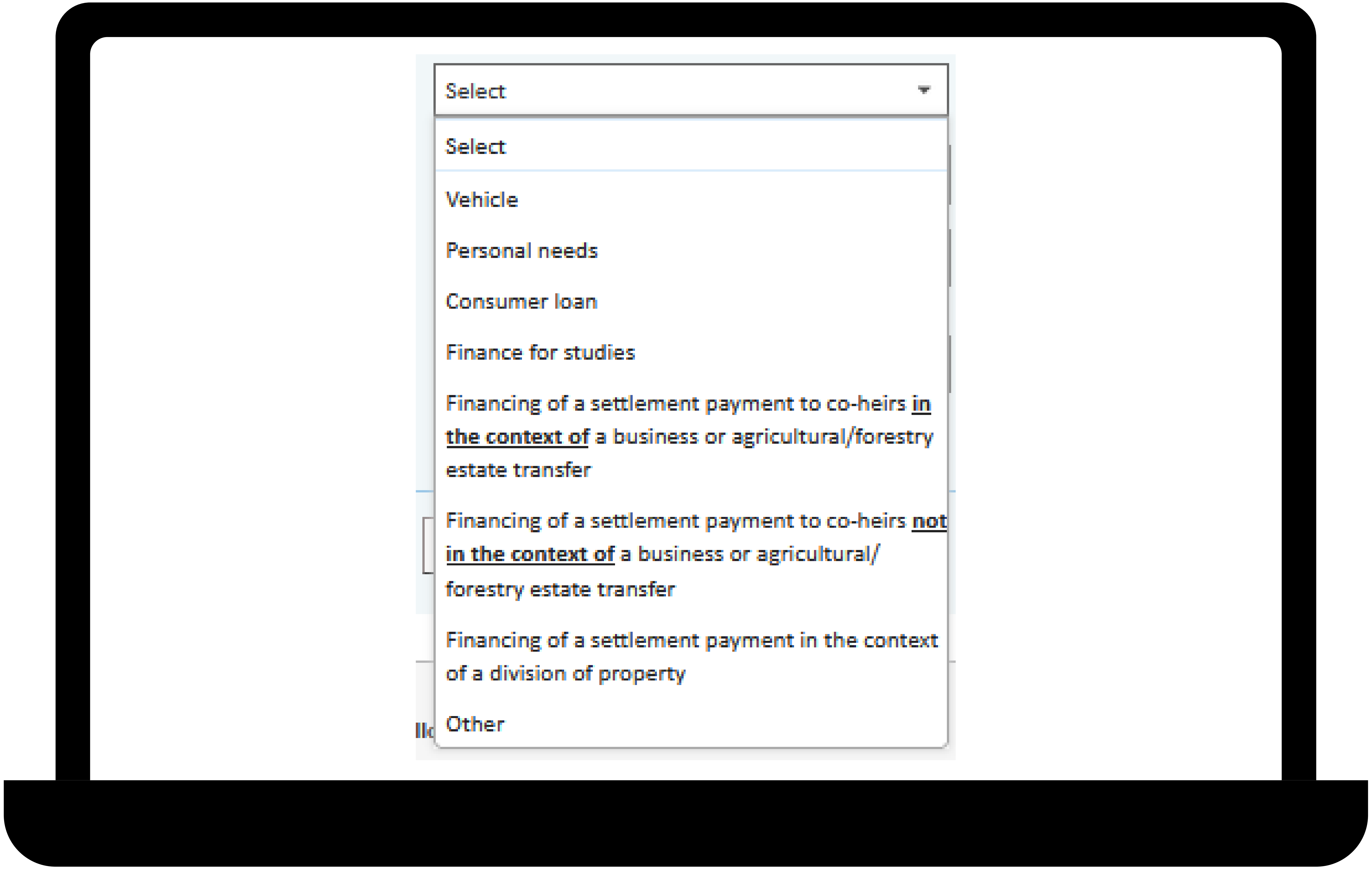
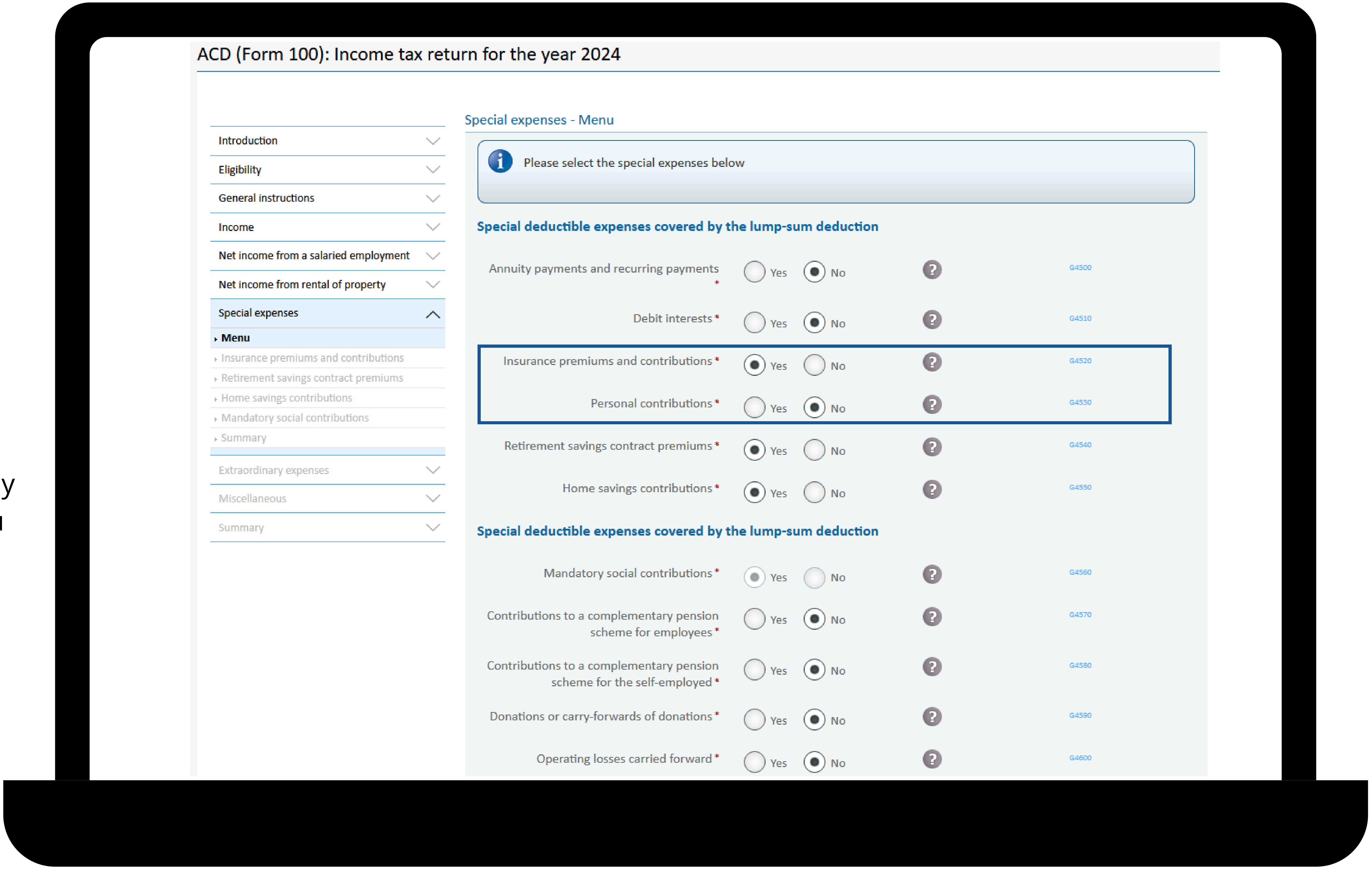
Regarding **“Debit interest”**, it is important to note that this interest does not concern loans related to personal accommodation. Here, it concerns the following loans:



6

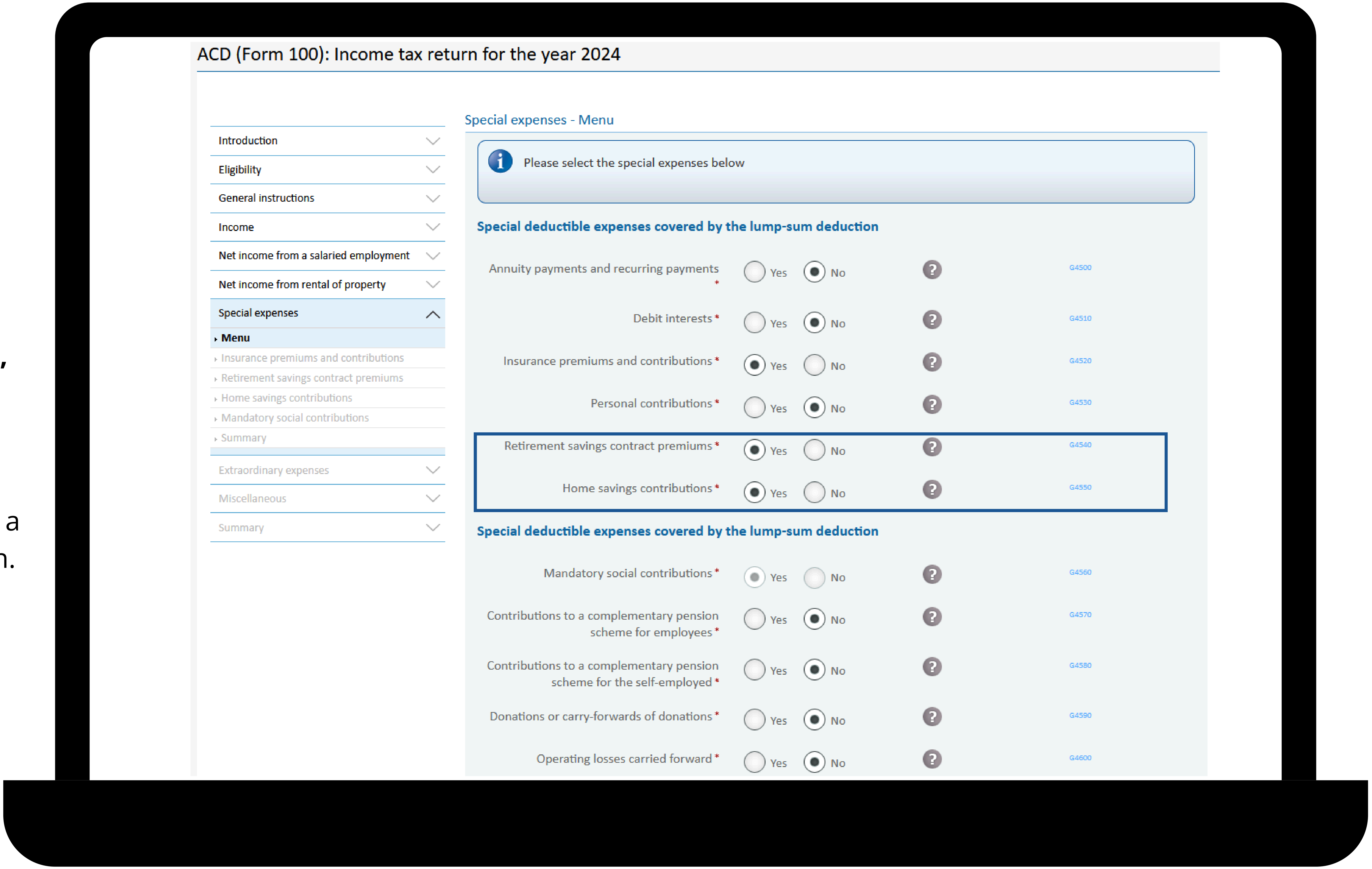
Let’s move on to **“Insurance premiums and contributions”**. In this section, you can declare **all the insurance policies that you have taken out**. This information is usually provided to you directly by the insurance company, either via documents at the end of the year, by email, or on request. Make sure you have these documents to hand for accurate data entry.
Next, we have the **“Personal contributions”**, which concern **voluntary social security contributions or pension buy-backs.**



6

The **“Retirement savings contract premiums”** must also be declared here.

The **“Home savings contributions”** concern the amounts that you have saved with a bank, mainly BHW, Wüstenrot and Schwäbisch Hall, to finance a future property purchase, a renovation, or a mortgage reduction.



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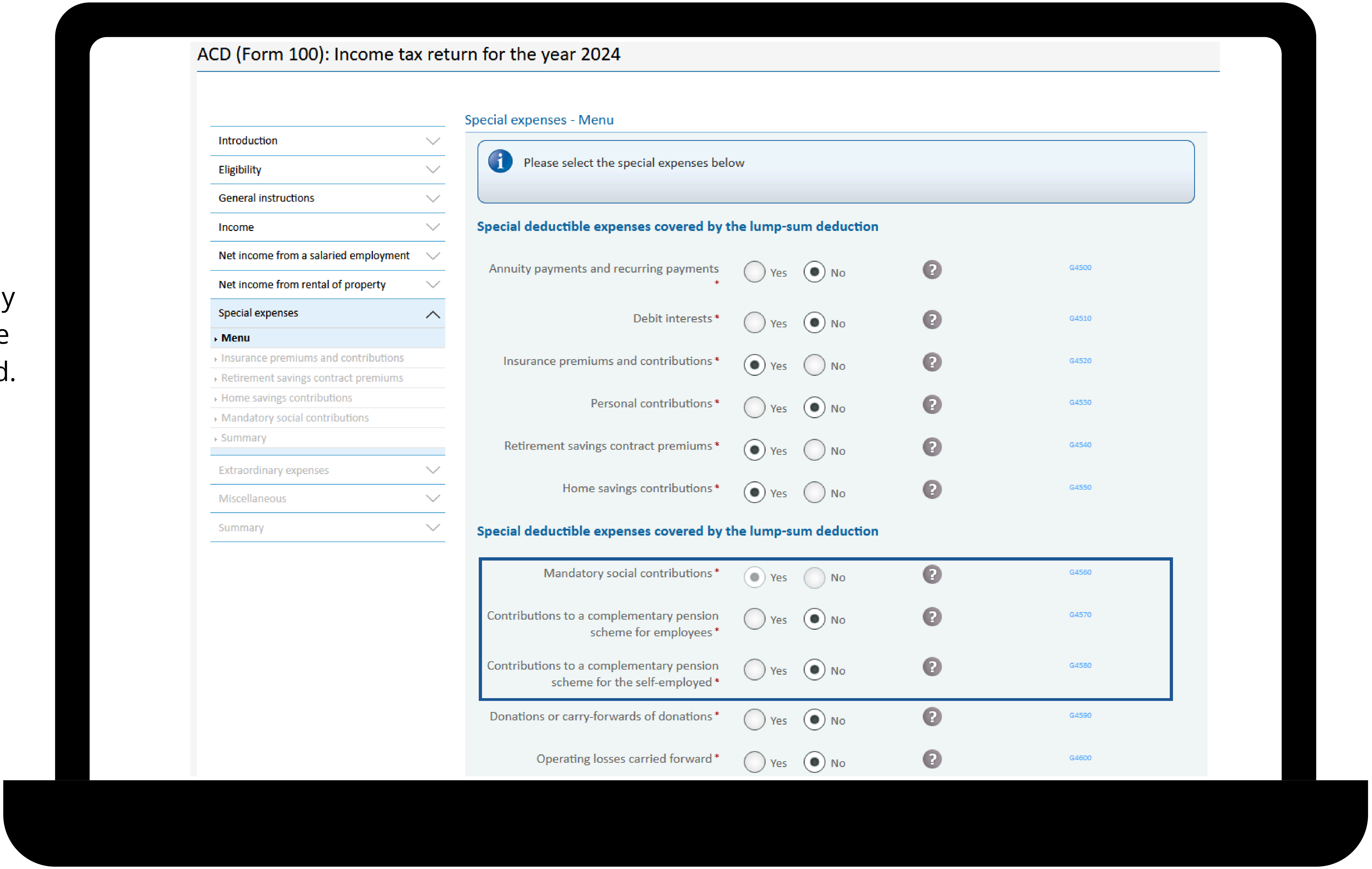
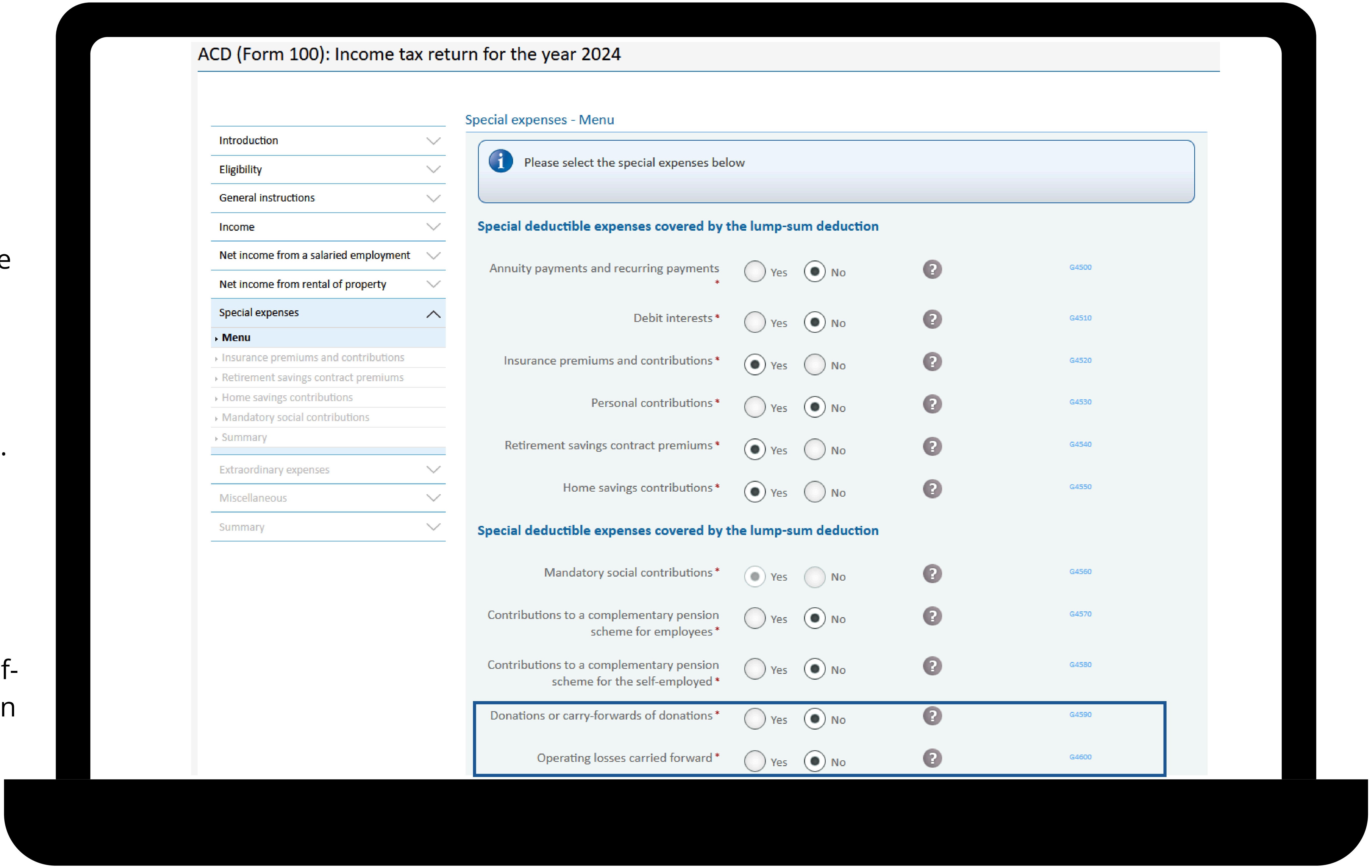
The **“Mandatory social contributions”** are automatically indicated as “Yes” if you have already declared a salary or pension and the related contributions are mentioned. The **“Contributions to a complementary pension scheme for employees”** concern the supplementary pension insurance (LCRP) and will be automatically indicated if you have a salaried job with this type of contribution. The **“Contributions to a complementary pension scheme for the self-employed”**, or **LRCPi**, are equivalent to the LRCP, but are intended for the self-employed and liberal professions.



6

The **“Donations or carry-forwards of donations”** are donations, but be careful, only tax-deductible donations can be mentioned here. The minimum deduction is 120 euros, and the limit is 20% of the total net income or 1,000,000 euros. Please note that donations made to children or third parties are not deductible.
Finally, the **“Operating losses carried forward”** concern losses from commercial, agricultural or self-employed activities. This amount can be carried forward to be deducted from future income.



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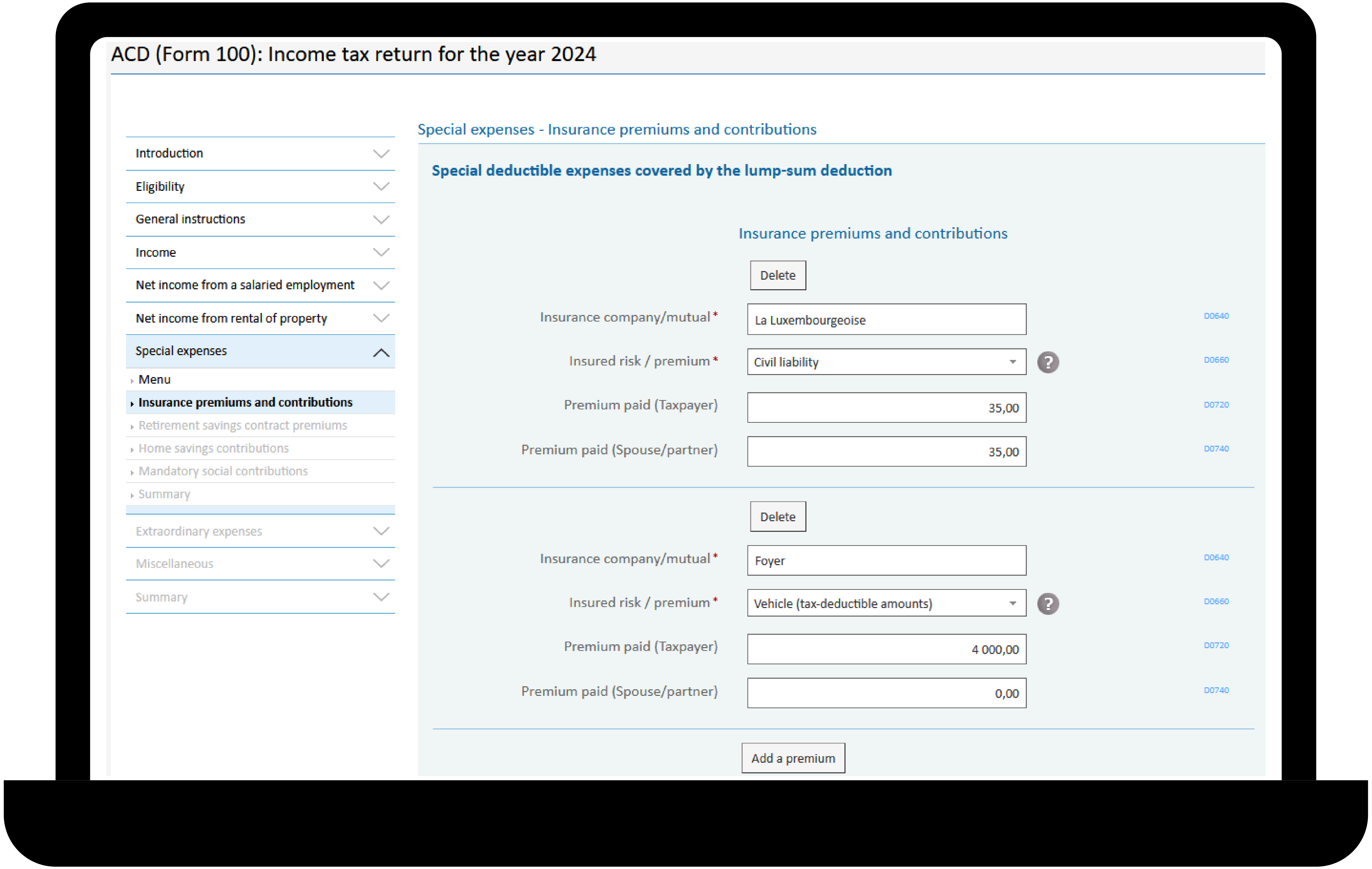
In this section, **you can declare all the insurance policies of each person in your household.**



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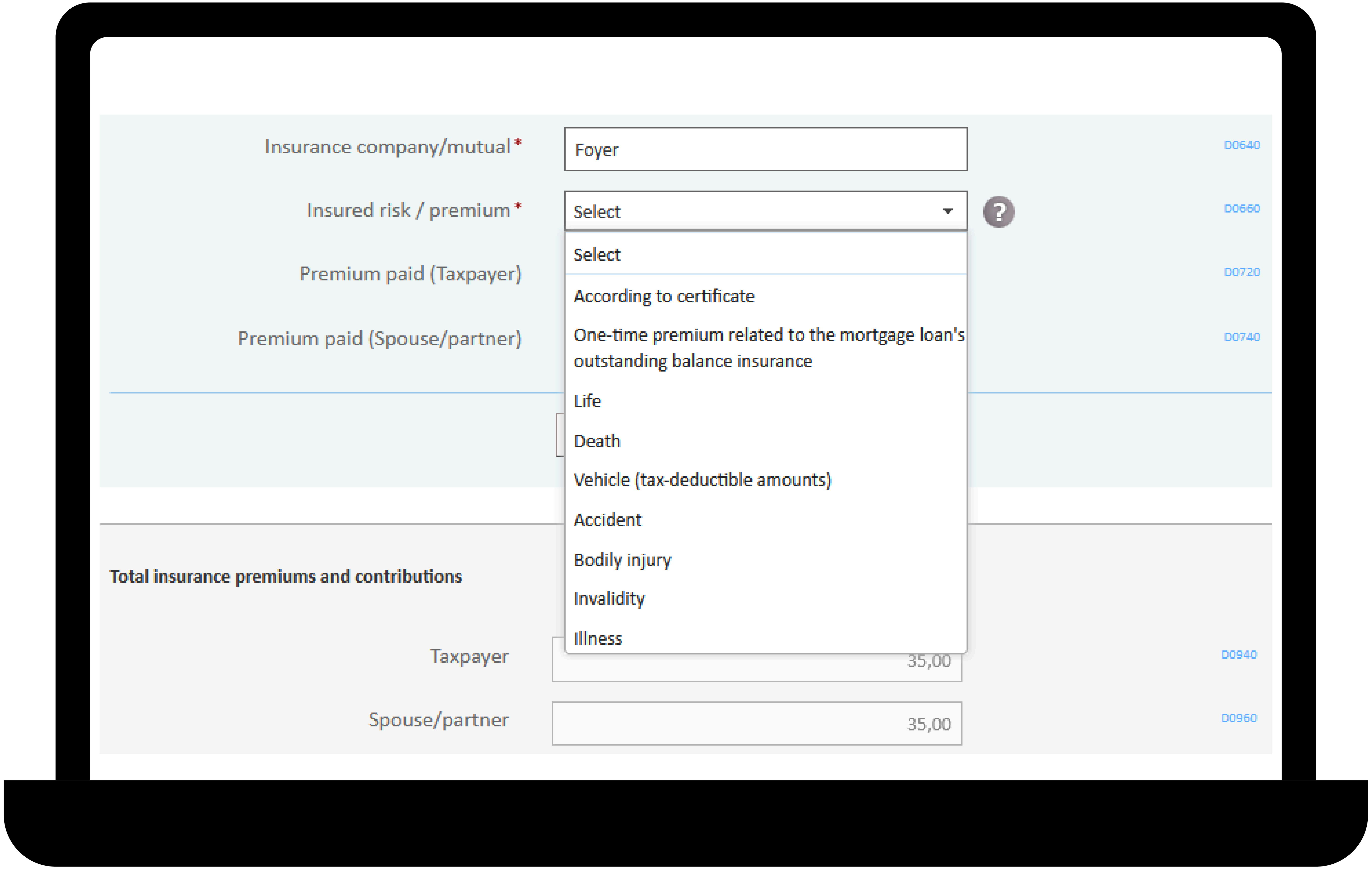
In the field “**Insured risk / premium”**, you will find a detailed list of the types of insurance and premiums that can be declared, as indicated in the deduction list provided by your insurer.



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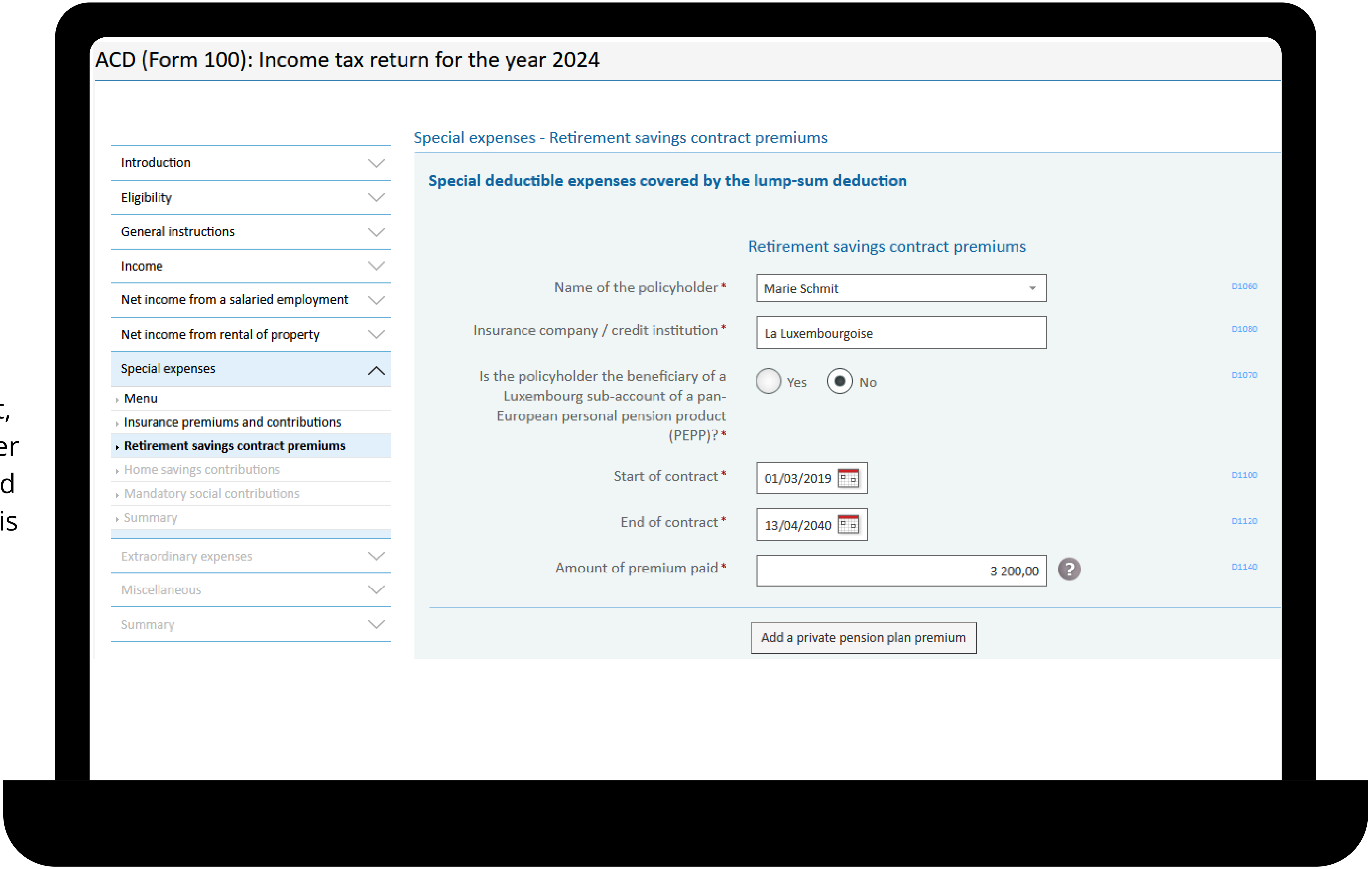
This is **an example of an entry for retirement savings contract premiums**, with a limit of €3,200. You can check with your insurer whether you have opted for a Pan-European Personal Pension Product, also known as PEPP. Ask your insurer about the respective advantages and disadvantages of this product, as this could influence your retirement savings strategy.



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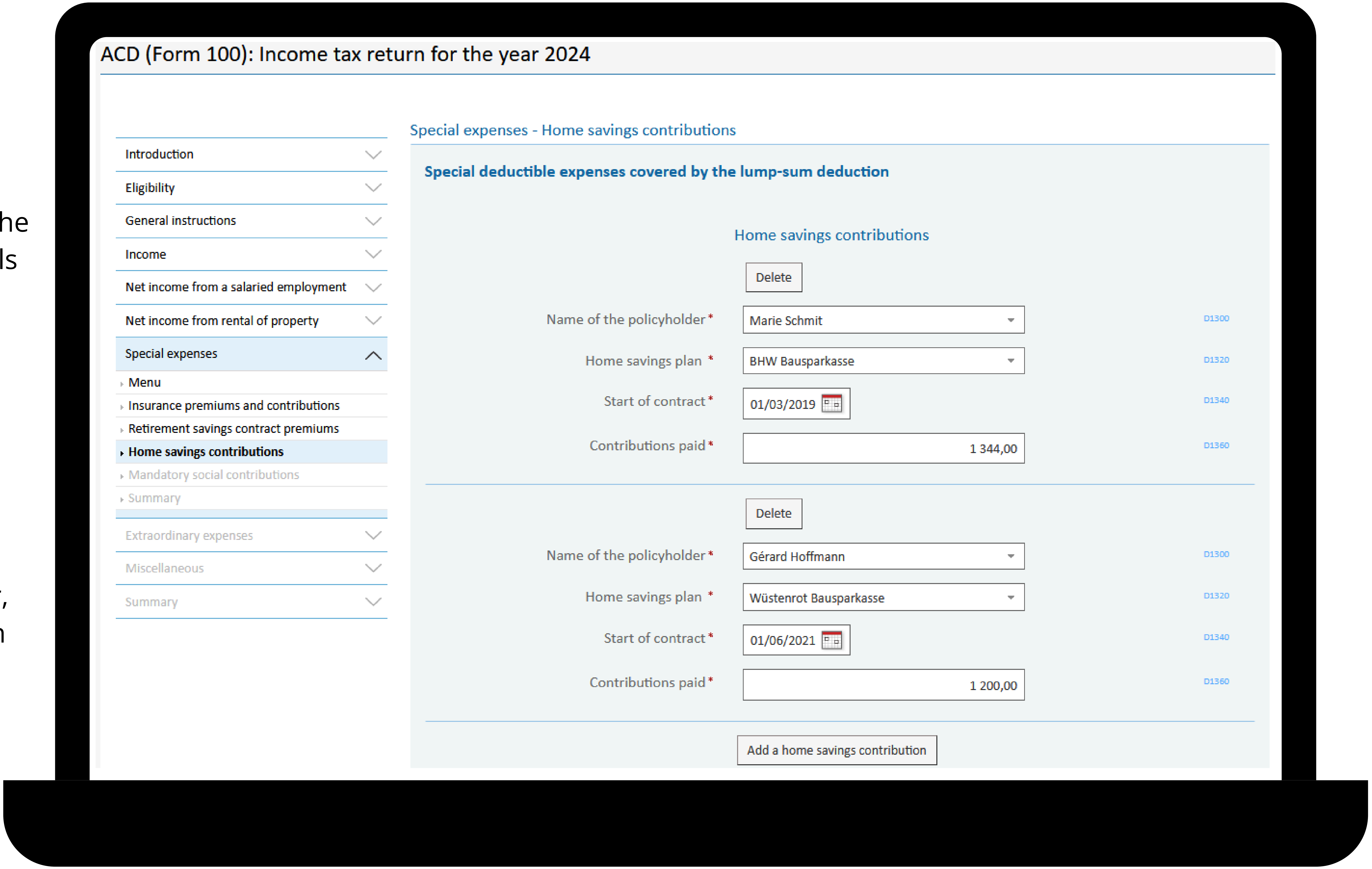
For **home savings contributions**, the bank will provide you with the details of your savings. These are usually products such as those offered by **“BHW Bausparkasse”** or **“Wüstenrot Bausparkasse”**. The amount to be reported is shown on your statement.

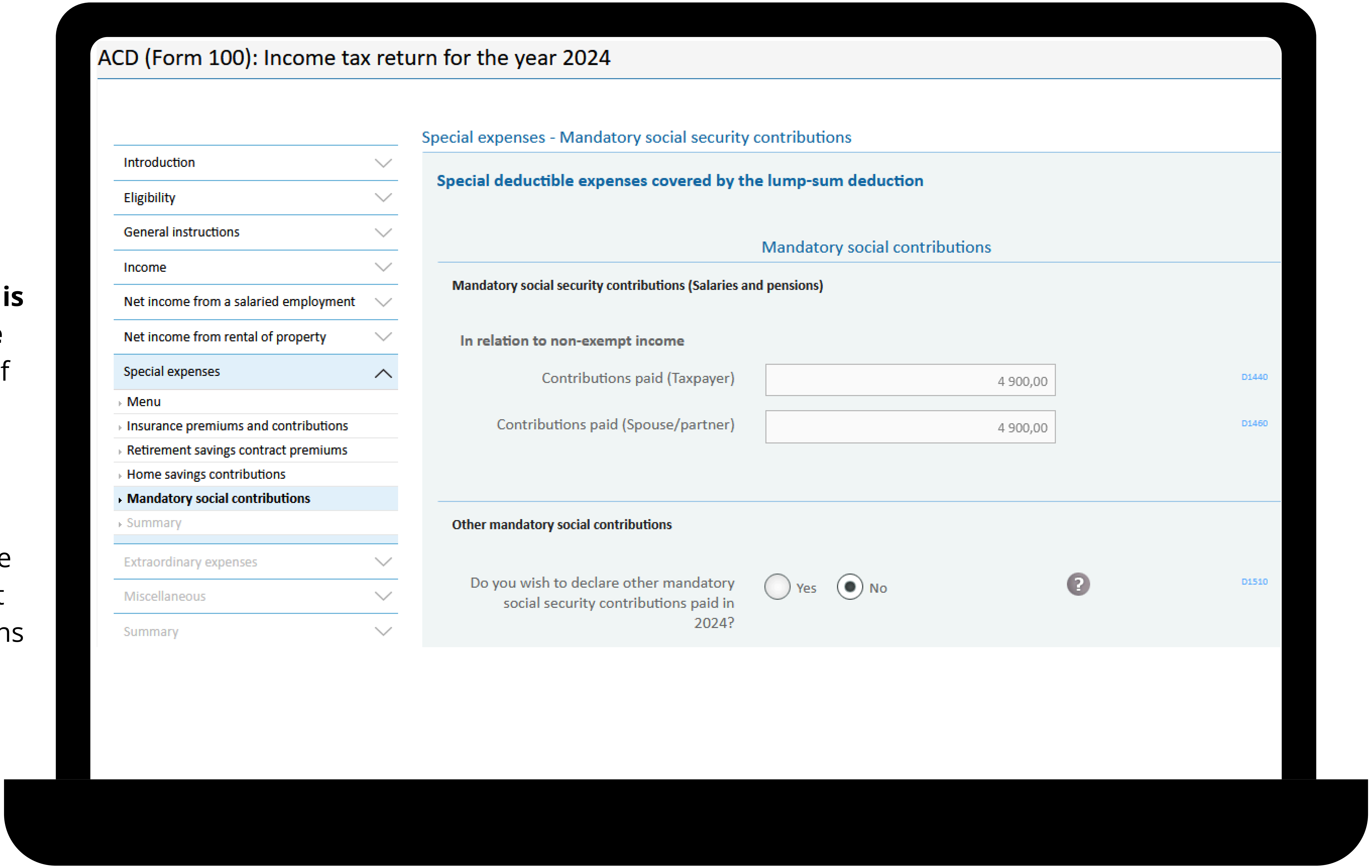
If your contract expired or was terminated during the taxation year, you must indicate what you did with the money from this contract.
Be sure to contact your bank to obtain this information.



6

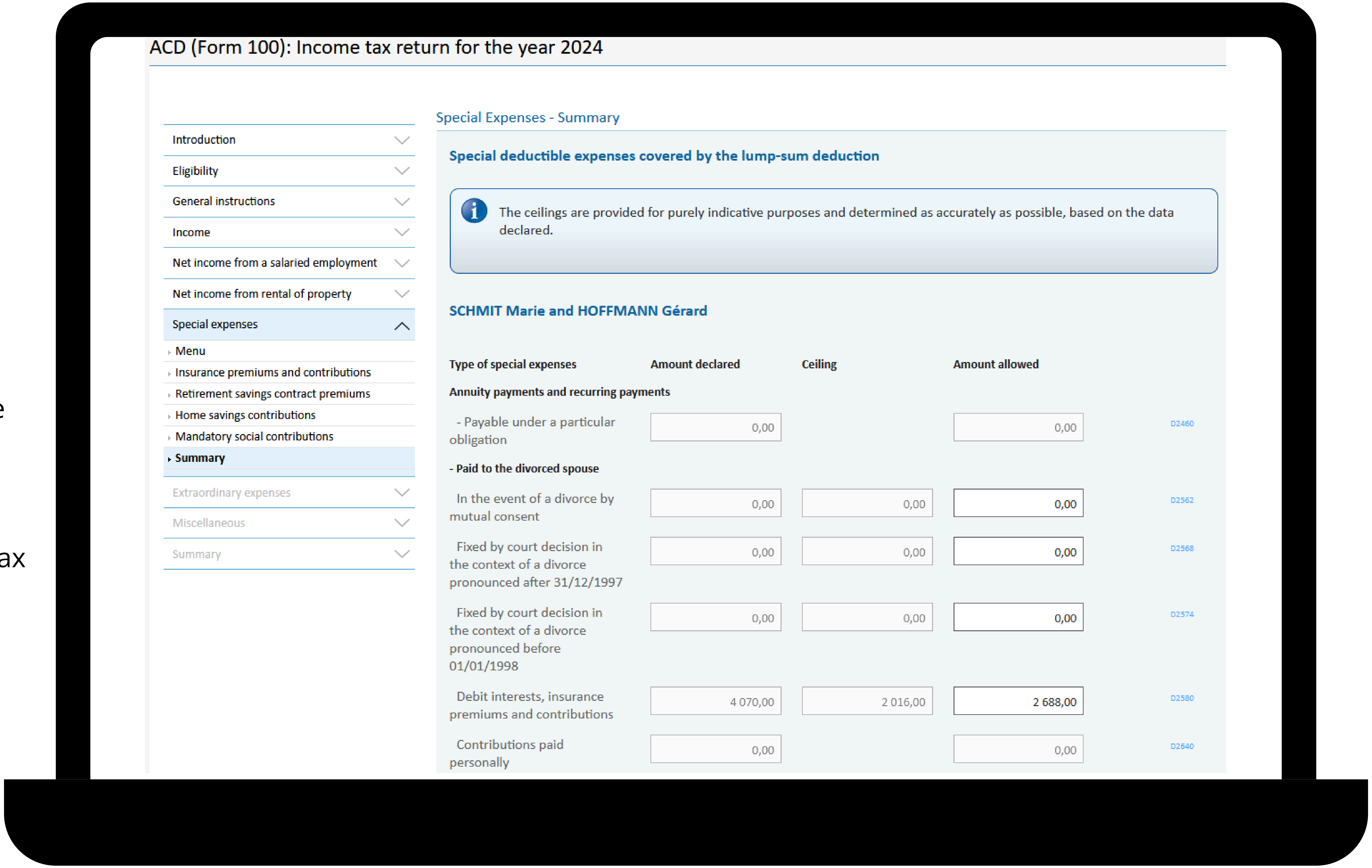
In the **mandatory social contributions** section, there is generally nothing to add. **This field is automatically filled in if you have declared a salary or pension** and if social security contributions are associated with it.

If you are self-employed or a managing partner, the amount to be reported is shown on the statement issued by the CCSS under “cotisations déductibles” (deductible contributions).



6

Here is **a general summary** of the special expenses covered by the minimum flat rate. A minimum flat rate of €480 is automatically deducted each year as special expenses. Specifically, if you declare special expenses of less than €480, the system will apply this minimum deduction of €480.00, thus guaranteeing that you receive this tax reduction.



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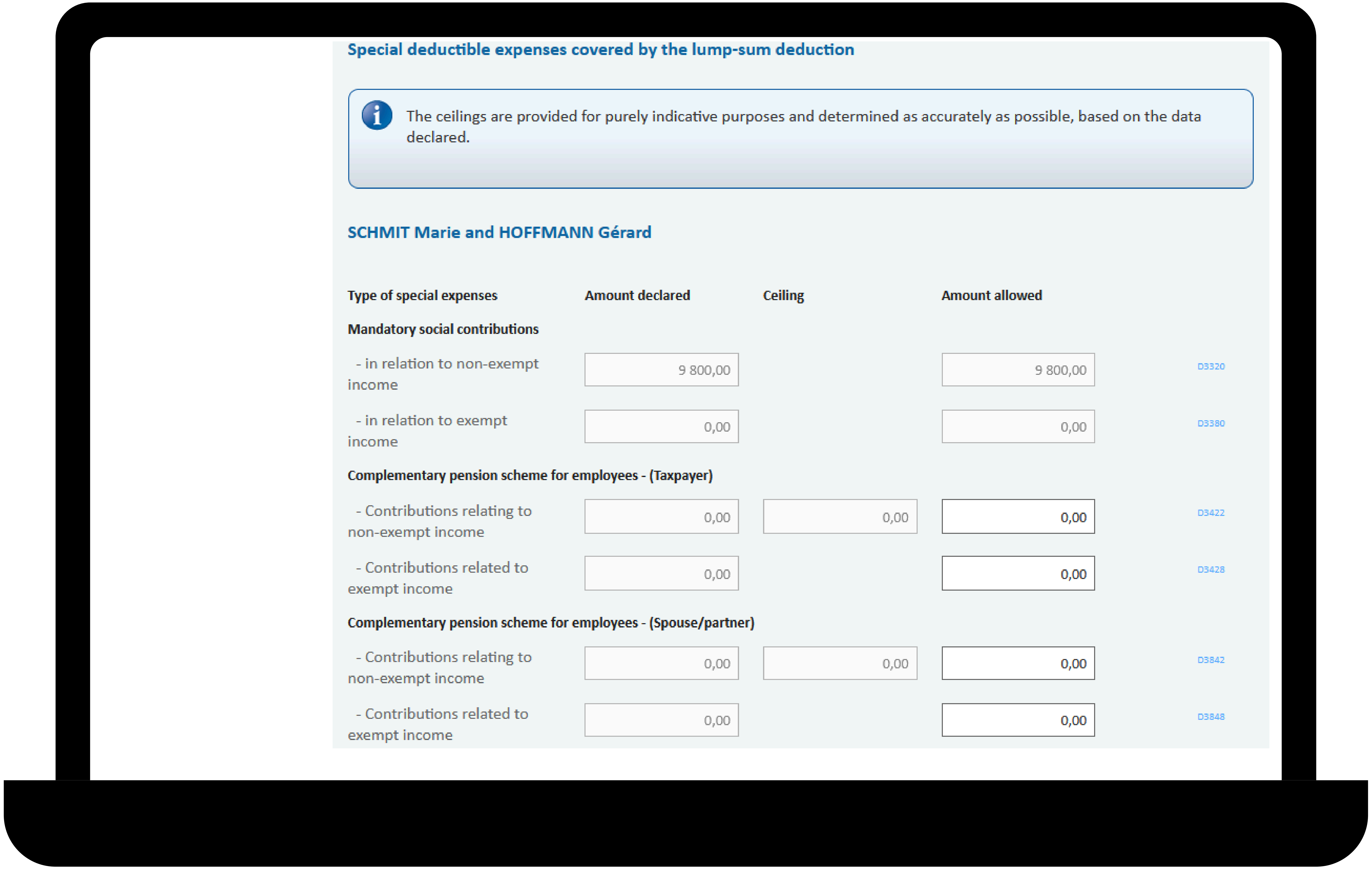
Below, you will find **the continuation of the summary**, beyond the minimum flat rate.



Special deductible expenses covered by the lump-sum deduction

The ceilings are provided for purely indicative purposes and determined as accurately as possible, based on the data declared.

SCHMIT Marie and HOFFMANN Gérard

Type of special expenses	Amount declared	Ceiling	Amount allowed	
Mandatory social contributions				
- in relation to non-exempt income	9 800,00		9 800,00	D3320
- in relation to exempt income	0,00		0,00	D3380
Complementary pension scheme for employees - (Taxpayer)				
- Contributions relating to non-exempt income	0,00	0,00	0,00	D3422
- Contributions related to exempt income	0,00		0,00	D3428
Complementary pension scheme for employees - (Spouse/partner)				
- Contributions relating to non-exempt income	0,00	0,00	0,00	D3842
- Contributions related to exempt income	0,00		0,00	D3848

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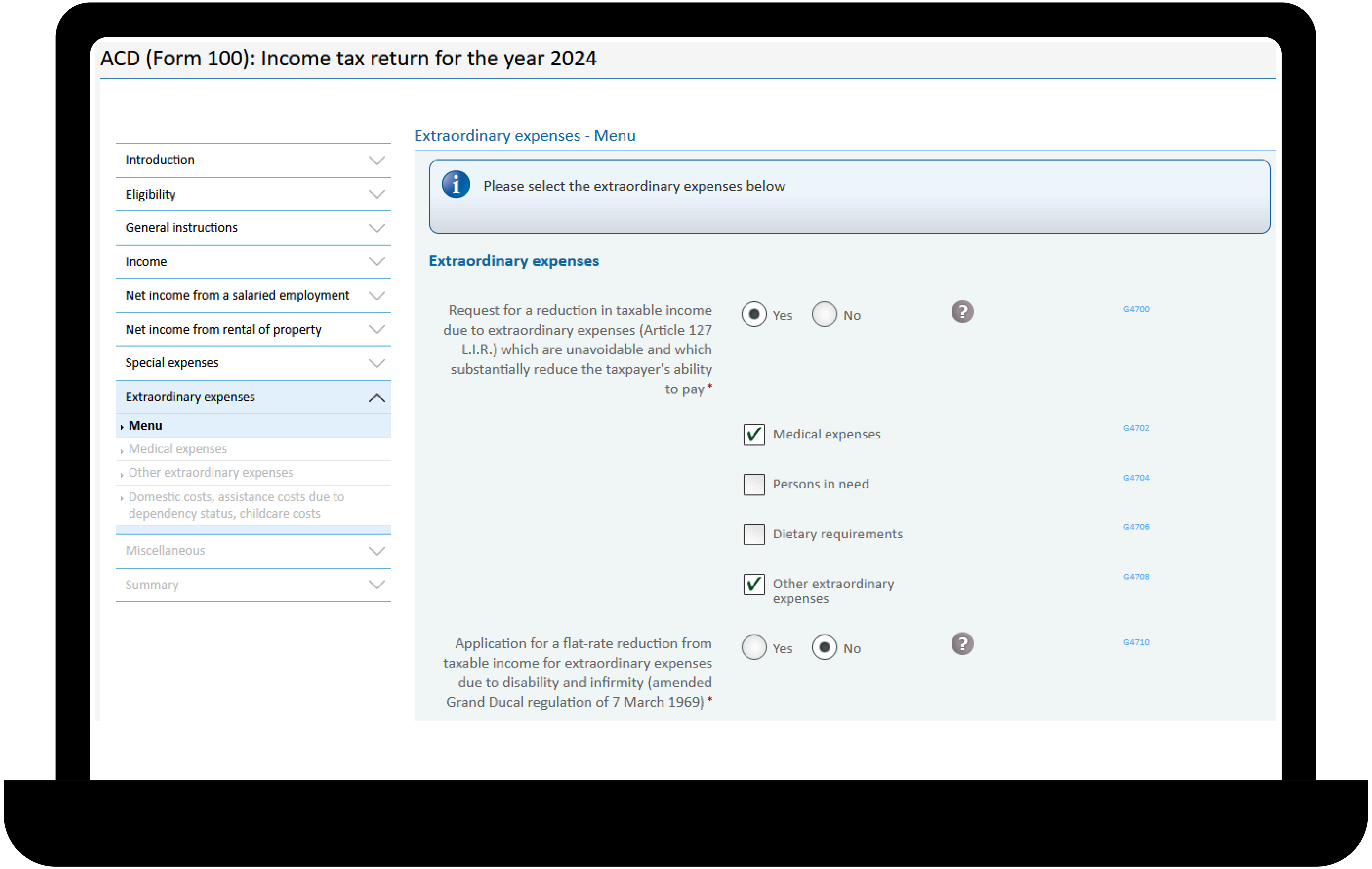
7. EXTRAORDINARY EXPENSES

7

On this page of **extraordinary expenses**, you will find a detailed list of what can be considered as such. Exceptional charges can include unavoidable expenses such as:

- illness-related expenses. This includes expenses not covered by the CNS, such as surgery or hospitalisation that is not reimbursed; health insurance reimbursements are to be deducted from this amount.
- expenses for needy parents which can also be considered as exceptional charges.
- dietary regimes, often associated with illnesses such as diabetes or liver disease
- and other exceptional charges, such as legal fees, which can also be taken into account.


ACD (Form 100): Income tax return for the year 2024

Introduction
Eligibility
General instructions
Income
Net income from a salaried employment
Net income from rental of property
Special expenses
Extraordinary expenses
Menu
Medical expenses
Other extraordinary expenses
Domestic costs, assistance costs due to dependency status, childcare costs
Miscellaneous
Summary

Extraordinary expenses - Menu

Please select the extraordinary expenses below

Extraordinary expenses

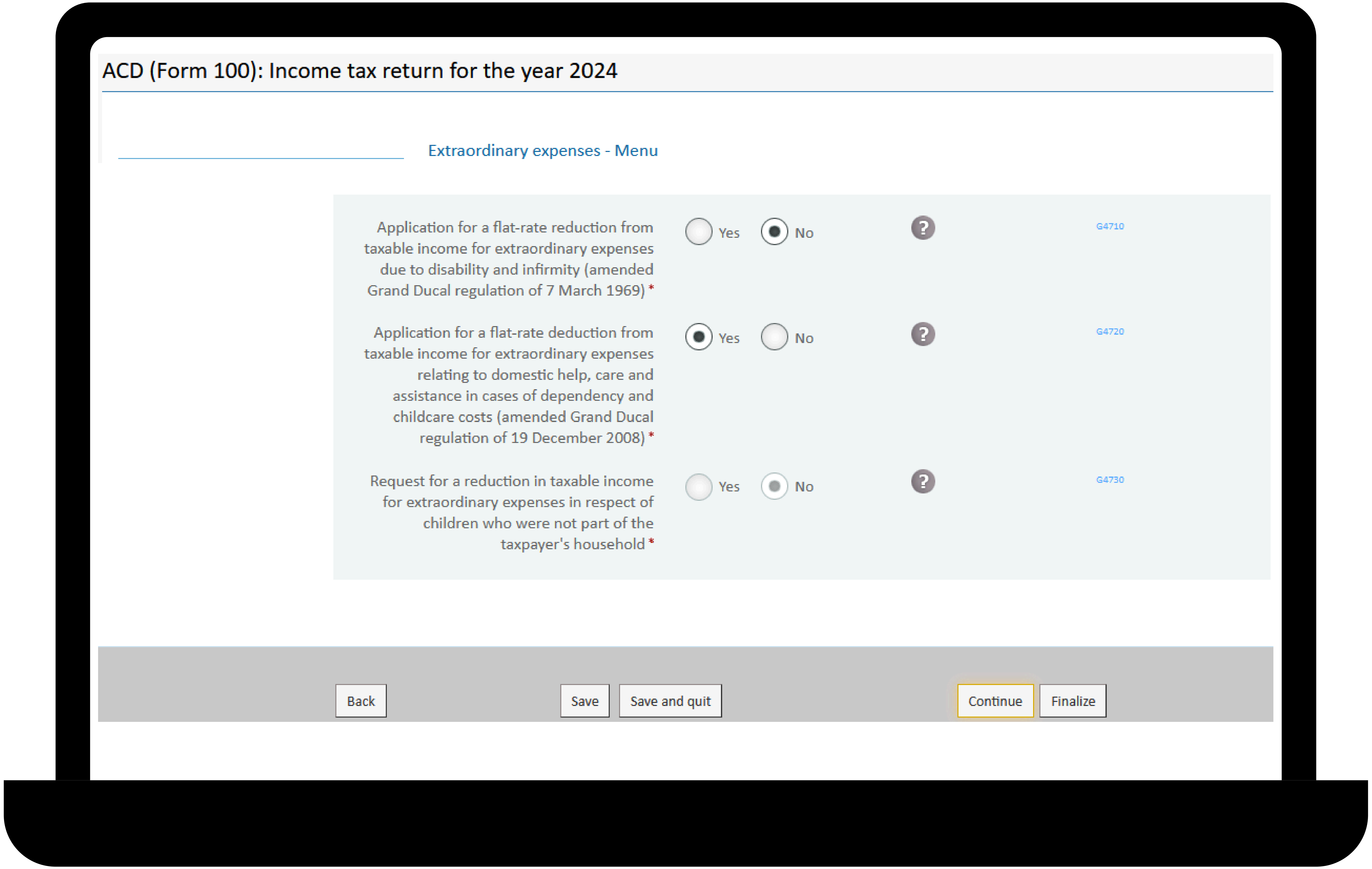
Request for a reduction in taxable income due to extraordinary expenses (Article 127 L.I.R.) which are unavoidable and which substantially reduce the taxpayer's ability to pay * — Yes (selected) / No — G4700

- [x] Medical expenses — G4702
- [ ] Persons in need — G4704
- [ ] Dietary requirements — G4706
- [x] Other extraordinary expenses — G4708

Application for a flat-rate reduction from taxable income for extraordinary expenses due to disability and infirmity (amended Grand Ducal regulation of 7 March 1969) * — Yes / No (selected) — G4710

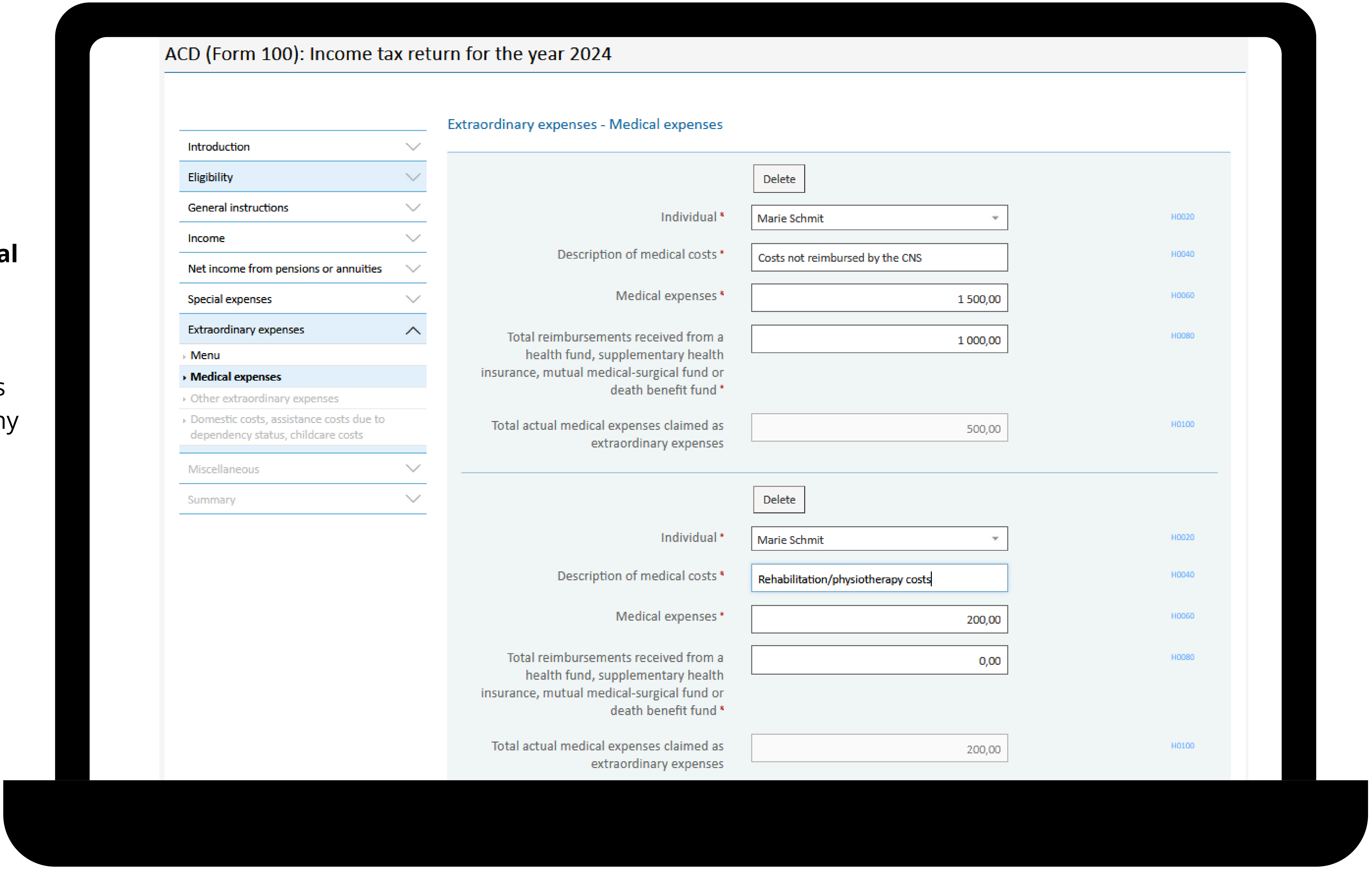
7

Then, the **expenses due to disability and infirmity** include expenses incurred by people with reduced working capacity or requiring assistance.
We continue with the extraordinary expenses for **“Domestic help, care and assistance in cases of dependency and childcare costs”** which include any cleaner you hire, home help companies if you are in a state of dependency or crèches and day-care centres.
Finally, if you have children who do not live in the same tax household, the deduction for children outside the household is automatically checked. Children outside the household are automatically identified by the system in the children section.



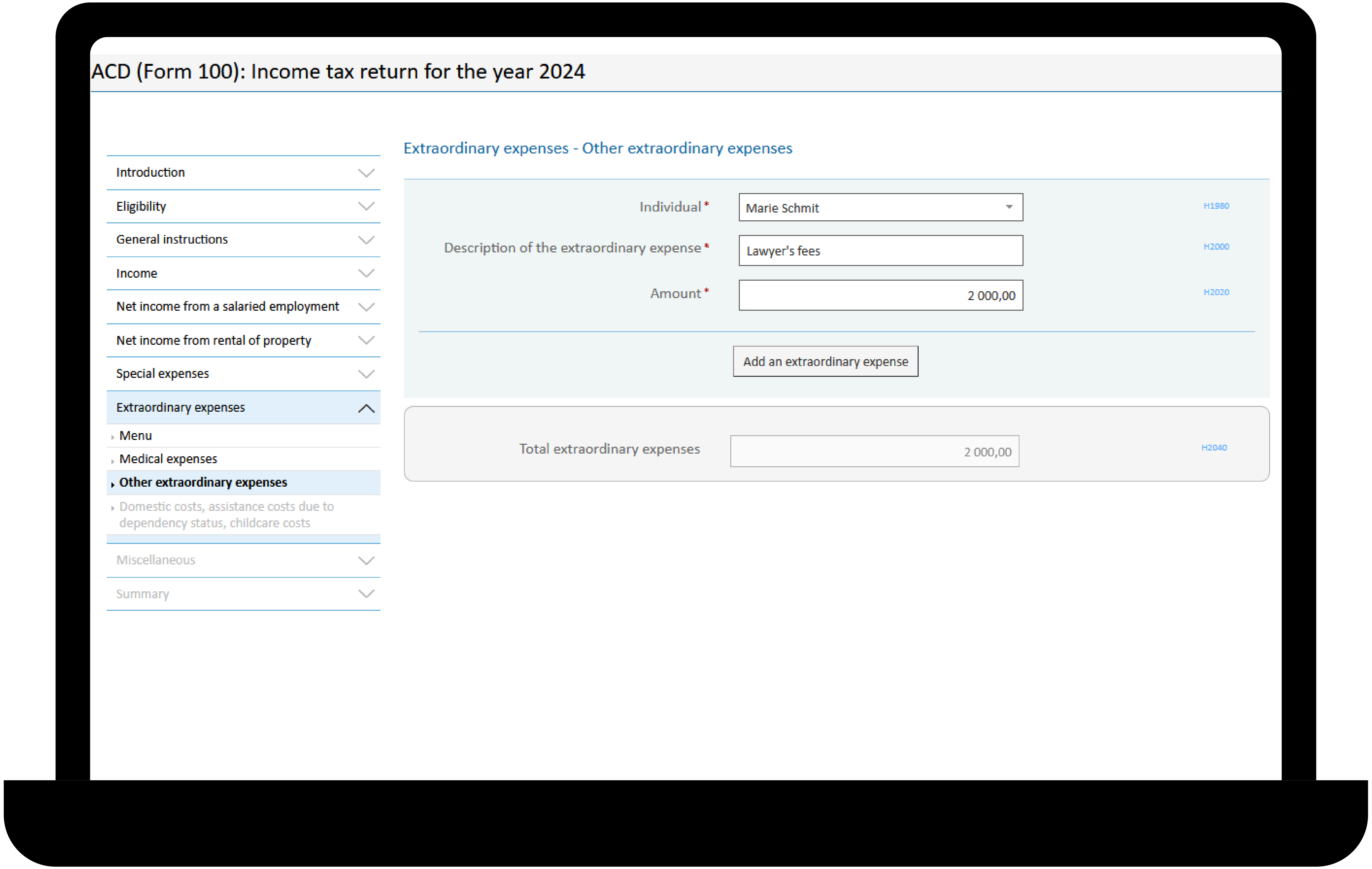
7

In this section, you can declare your extraordinary expenses, such as **medical expenses**. For example, you can use a description such as **"Costs not reimbursed by the CNS"** or any other text that describes your expenses. Be as precise and clear as possible to avoid any confusion.
Then, you have two options: either you enter the total amount to be deducted under "Medical expenses", or you can separate the total expenses under "Medical expenses" and the amount already reimbursed under "Total reimbursements".
Also, **make sure that you select the correct person, whether taxpayer, spouse or child, so that the deductions are correctly allocated.**



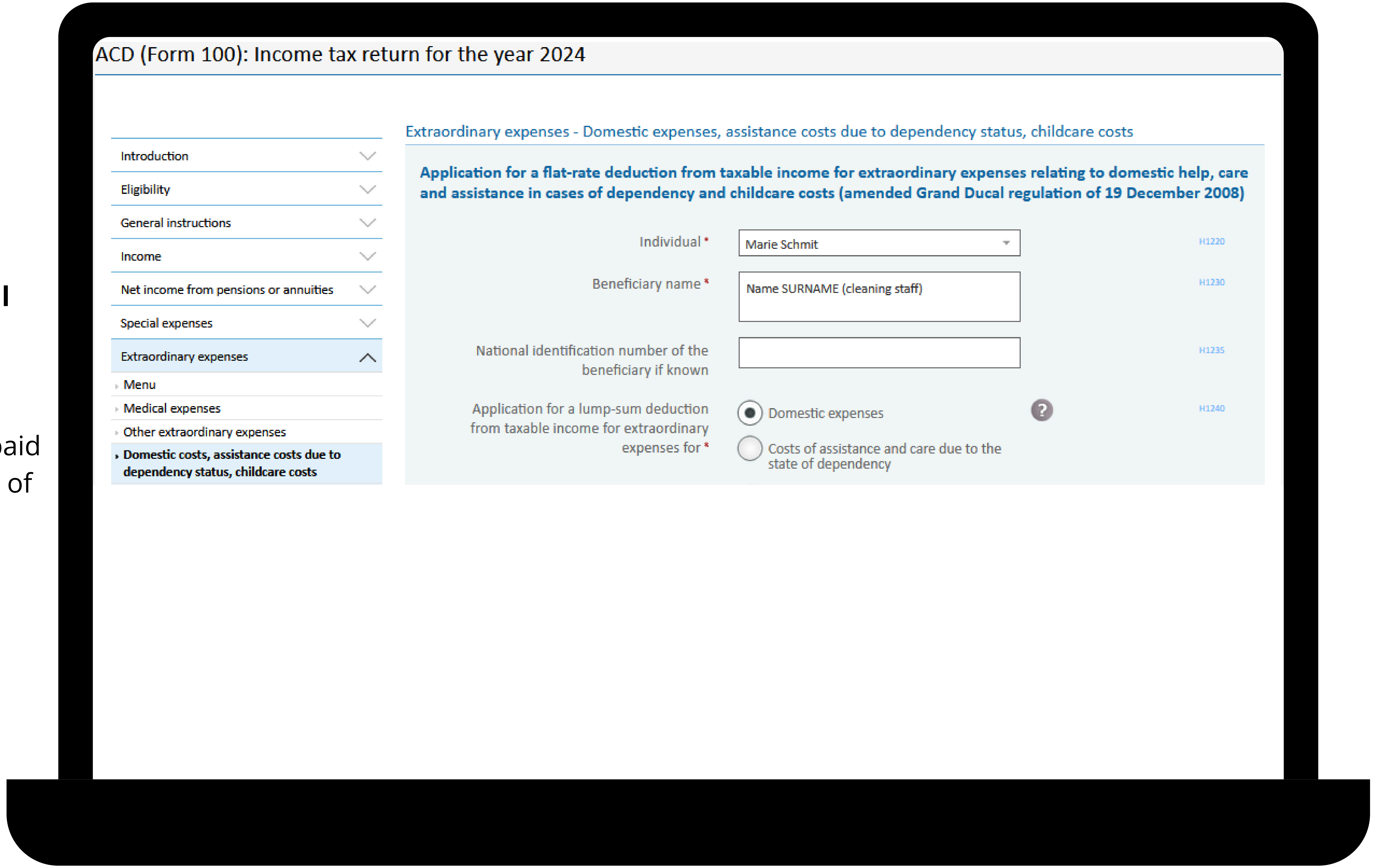
7

On this page, you can enter **any exceptional charges not specified elsewhere**, such as lawyer's fees.



7

On this page, you can declare **domestic expenses**, such as expenses for a domestic cleaner. **All three types of expenses (cleaner, assistance and childcare) use the same type of screen.**
Start by indicating which taxpayer paid for the cleaner, as well as the name of the beneficiary, that is to say the person who provided the service.



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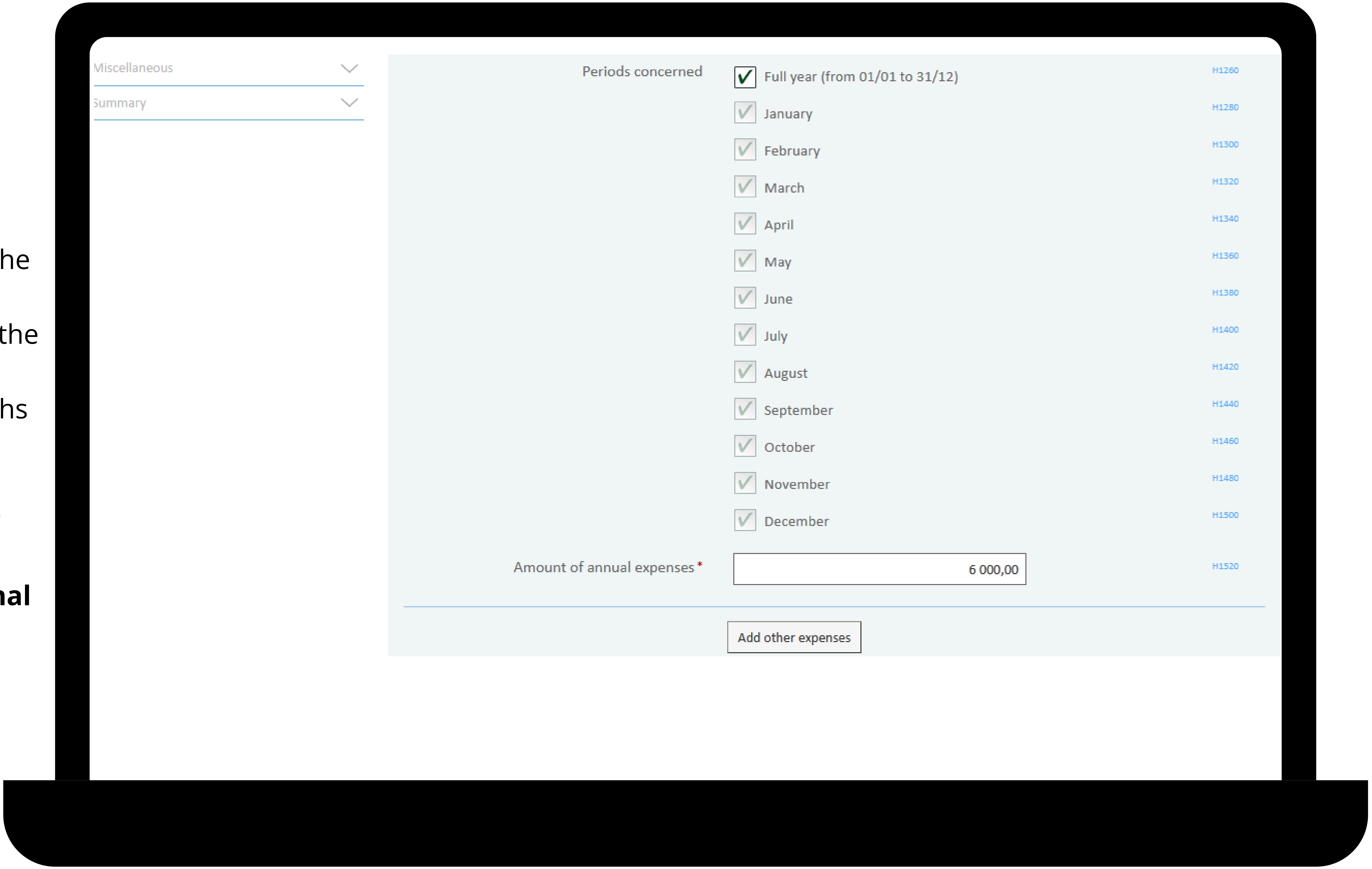
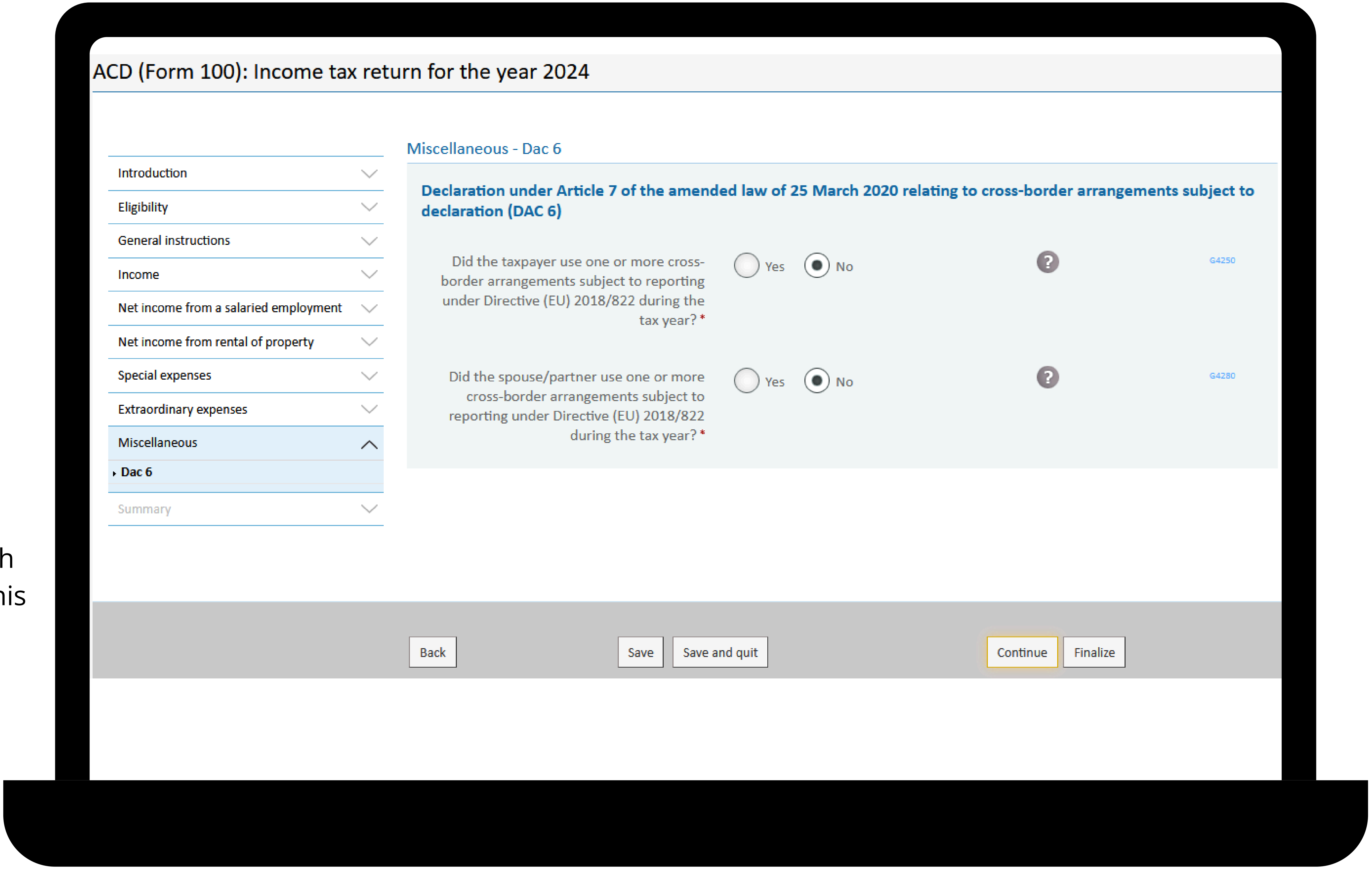
Then, you must specify the period during which the cleaner provided the service. You can choose to either check “année complète” (All year) if the services were provided throughout the year, or select the specific months the cleaner was hired.
If you have multiple expenses to add for different periods or other services, you can click on “Add other expenses” to enter additional information.



8. MISCELLANEOUS

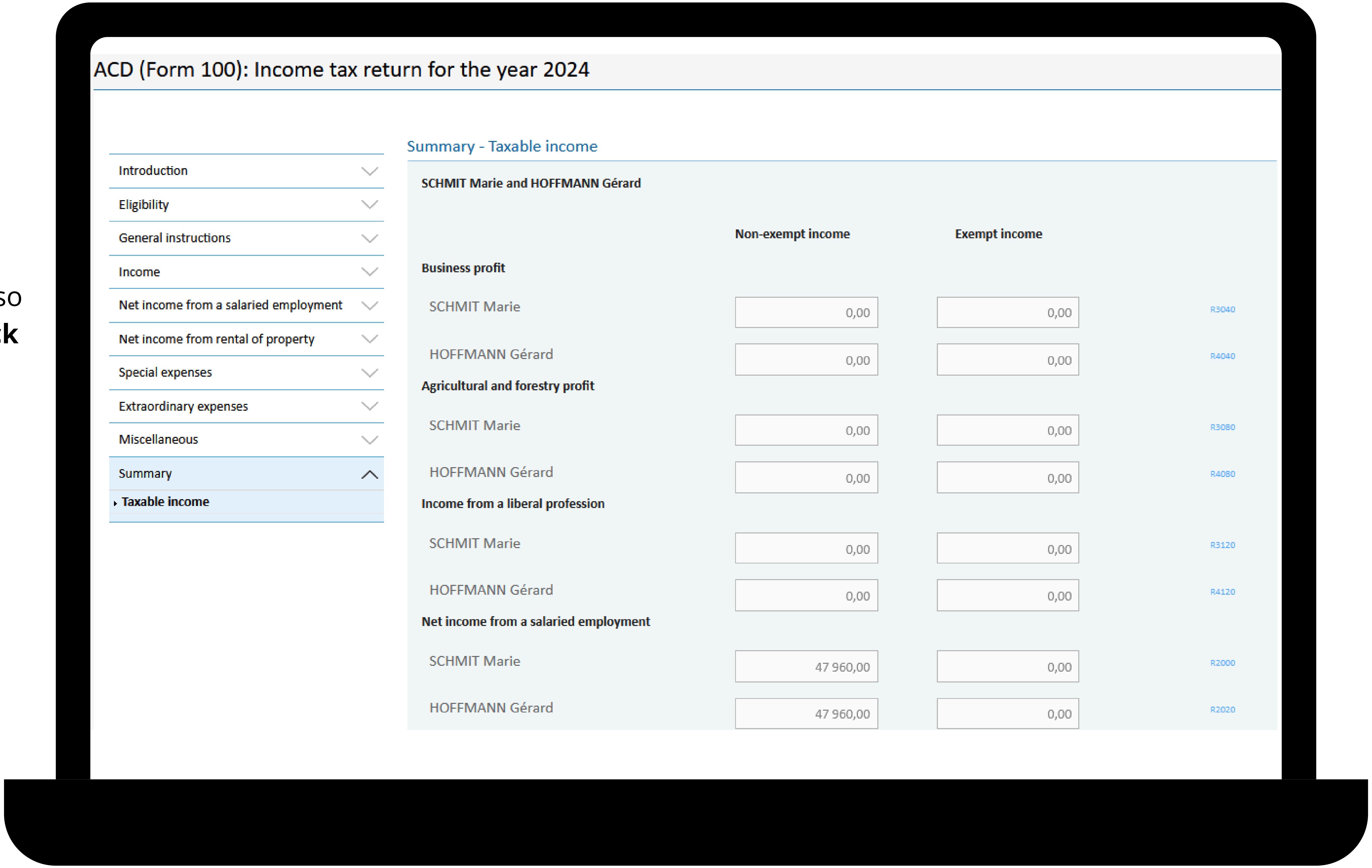
8

Under the heading **miscellaneous**, there may be a list of things depending on what you have declared in the previous sections of your return.
DAC 6 is a European directive that requires the declaration of certain cross-border tax arrangements. However, it concerns a limited number of people, mainly those with complex cross-border activities. If this applies to you, be sure to check the link in the tooltip to get all the information you need.



8

On the final **"Summary"** page, you can see a complete summary of all the information you have declared so far. **It is important to double-check that everything is correct before finalising.**



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Please note that some information, such as exceptional charges, is not directly shown here. In fact, there is a more complex calculation to be done in this regard in order to determine the exact amount you can deduct.

When you have checked everything and you are ready to finish, all you need do is click on "Finalize" at the bottom right. This will finalise your return and allow you to sign, add attachments and submit your file.