

123easy!

**Le processus de
simplification de l'ACD**

Electronic Assistant on MyGuichet

8 Steps to Fill Out your Tax Return

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- 2. INCOME CATEGORIES**
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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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Introduction

Welcome to the electronic tax return platform of the Administration of Direct Contributions.

Personal data provided by the data subject are processed by ACD as the data controller and in compliance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation). For more details, please consult the section "[General Data Protection Regulation \(GDPR\)](#)".



Please see the information regarding the personal income tax return on the following page: [Guichet.lu](#)

Information on consent, its refusal, its withdrawal and its scope can be found in the chapter "Information specific to consent" in the section below: [Specific informational section - Individual tax return](#).



I confirm, and in the case of joint taxation, we confirm having read and understood the explanations regarding the procedure and give my/our consent for taxation that may be based solely on automated processing of this tax return.

Back

Save

Save and quit

Continue

Finalize

1



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.

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Eligibility

Eligibility

To determine if you are eligible to file your tax return electronically, answer the following questions:

Do you have a [LuxTrust](#) product to electronically sign your tax return ? *

☒ Yes ☐ No

G9010

i For couples, it is necessary to have two [LuxTrust](#) products or to have a [power of attorney](#).

Does each taxpayer have a national identification number in the "Registre National des Personnes Physiques" (RNPP) [subject to joint taxation](#) ? *

☒ Yes ☐ No

G9020

Were you married at any point during the tax year? *

☒ Yes ☐ No

G9030

Do you wish to revoke a previously submitted request for joint taxation through [assimilation](#) ? *

☐ Yes ☒ No

G9050

Have you requested or are you requesting [individual taxation](#) ? *

☐ Yes ☒ No

G9060

Were you married more than once during the tax year? *

☐ Yes ☒ No

G9070

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

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

Eligibility

Were you married more than once during the tax year? *	☐ Yes	☒ No	G9070
For spouses who are jointly taxable, do you have the same country of residence? *	☒ Yes	☐ No	G9080
Did you change your country of residence during the tax year? *	☐ Yes	☒ No	G9090
Are you requesting a tax adjustment by means of an annual tax calculation? *	☐ Yes	☒ No	G9100
Are you making a corrective declaration? *	☐ Yes	☒ No	G9110



You are eligible for the electronic declaration.

To continue your declaration, please click on the "Continue" button.

[Back](#)
[Save](#)
[Save and quit](#)
[Continue](#)
[Finalize](#)

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.

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General instructions - Taxpayer's agent

Are you the taxpayer or the taxpayer's agent? *

☐ Taxpayer

☒ Agent

G1651



Power of attorney for filing and signing the tax return:

The taxpayer can authorize a trusted person (spouse, parent, third party) or a service provider to file and sign their tax return.

The power of attorney is useful, for example, for a joint tax return when one of the taxpayers does not have a LuxTrust tool (e.g., a cross-border couple). In this case, the agent will sign the tax return once for themselves and a second time for the spouse.

If one agent is representing two taxpayers, a separate power of attorney is required for each (e.g., a tax advisor filing a joint return). The agent will sign the return once for each taxpayer.

A valid power of attorney must include the following:

- **Taxpayer identification** (one power of attorney per person)
- **Agent's contact details**
- **Duration of the power of attorney:** specifying the tax year concerned (renewal required each year)
- **Scope of the power of attorney:**
 - Filing of the tax return
 - GDPR consent
 - Signature

This power of attorney does not cover the receipt of tax slips. These are sent directly to the taxpayer's address. To have them received either at the agent's address or at another address, please contact the relevant tax office.

Online resources:

- **Form 101 - [Power of attorney](#)** available on the ACD website
- **Tutorial - [Tax return: dual signature and mandate](#)**

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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.](#)

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General instructions - General information

File number		?	G1860
Tax office *	Luxembourg 1	?	T0010



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.

General instructions - Information (Taxpayer)			
Taxpayer	Surname *	Schmit	G0020
	Forename	Marie	G0040
	National identification number *	19 000 000 000 000 000 ?	G0060
	Telephone	+352 621 123 456	G0120
	E-mail:	contribuable.contribuable@test.com	G0140
Family situation:			
	Situation as of 01/01/2024 *	Married ?	G0160
	Since *	01/01/2020	G0180
	Has the taxpayer's situation changed in 2024? *	☐ Yes ☒ No	G0200

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.

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General instructions - Address (Taxpayer)

Taxpayer's current domicile or residence

Country *	Luxembourg	?	G0500
Postal code *	2222	?	
Location *	Luxembourg		
Street *	Rue de Neudorf		
Number *	2		

Change of domicile or usual residence between 01/01/2024 and 31/12/2024

Did the taxpayer have any other addresses during 2024? *

☐

Yes

☒

No

[G0580](#)

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**.

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General instructions - Agent (Taxable spouse/partner)

Does the spouse/partner have an agent? * ☒ Yes ☐ No G1761

i Power of attorney for filing and signing the tax return:

The spouse/partner can authorize a trusted person (spouse, parent, third party) or a service provider to file and sign their tax return.

The power of attorney is useful, for example, for a joint tax return when one of the taxpayers does not have a LuxTrust tool (e.g., a cross-border couple). In this case, the agent will sign the tax return once for themselves and a second time for the spouse.

If one agent is representing two taxpayers, a separate power of attorney is required for each (e.g., a tax advisor filing a joint return). The agent will sign the return once for each taxpayer.

A valid power of attorney must include the following:

- **Taxpayer identification** (one power of attorney per person)
- **Agent's contact details**
- **Duration of the power of attorney:** specifying the tax year concerned (renewal required each year)
- **Scope of the power of attorney:**
 - Filing of the tax return
 - GDPR consent
 - Signature

This power of attorney does not cover the receipt of tax slips. These are sent directly to the taxpayer's address. To have them received either at the agent's address or at another address, please contact the relevant tax office.

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- **Tutorial - Tax return: dual signature and mandate** [available on the ACD website](#)

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.**

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General instructions - Agent (Taxable spouse/partner)

Does the spouse/partner have an agent? * ☒ Yes ☐ No G1761



Power of attorney for filing and signing the tax return:

The spouse/partner can authorize a trusted person (spouse, parent, third party) or a service provider to file and sign their tax return.

The power of attorney is useful, for example, for a joint tax return when one of the taxpayers does not have a LuxTrust tool (e.g., a cross-border couple). In this case, the agent will sign the tax return once for themselves and a second time for the spouse.

If one agent is representing two taxpayers, a separate power of attorney is required for each (e.g., a tax advisor filing a joint return). The agent will sign the return once for each taxpayer.

A valid power of attorney must include the following:

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Please note: unlike the taxpayer's data, the spouse's information can be modified. You can adjust it if necessary.

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Extraordinary expenses	▼
Miscellaneous	▼
Summary	▼

Spouse/Partner

Hoffmann

G0260

Gérard	
--------	--

G0280

198

?

G0300

G0360

conjoint@test.com

G0380

Situation as of 01/01/2024*

Married

?

G0400

01/01/2020

G0420

☐ Yes ☒ No

G0440

1



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

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Extraordinary expenses	▼
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General instructions - Address (Taxable spouse/partner)

Current domicile or residence (Spouse/partner)

Does the taxpayer's spouse/partner have the same address as the taxpayer?

☒ Yes ☐ No

G0660

Country *

Luxembourg



G0680

Postal code *

2222



Location *

Luxembourg

Street *

Rue de Neudorf

Number *

2

Change of domicile or usual residence between 01/01/2024 and 31/12/2024

Did the spouse have any other addresses during 2024? *

☐ Yes ☒ No

G0760

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.

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‣ Address (Spouse/partner)	
‣ Bank account details	
‣ Children	
‣ Agent (Taxpayer) - Information	
‣ Agent (Spouse/partner) - Information	

General instructions - Children

Children who were part of the taxpayer's household and children who were not part of the taxpayer's household



You can declare below:

- children who were part of the taxpayer's household,
- children who were not part of the taxpayer's household but entitle you to a taxable income allowance for extraordinary expenses.

Minors registered in the "Registre national des personnes physiques" (RNPP) are listed below. If a minor is not included in the list, you will have the option to add them.

Do you have any children to declare? *



Yes



No

G0830

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.

Income

Net income from a salaried employment

Net income from rental of property

Special expenses

Extraordinary expenses

Miscellaneous

Summary

Child

Child's situation *

Direct descendant

i

Only the following children may be included: descendants, adopted children, stepchildren and children in long-term care. Justification must be provided for any other child not falling into the above categories.

Surname *

Hoffmann

Forename

Justin

☒

National identification number not assigned

Date of birth *

25/11/2010

Did the child live under the same roof as the taxpayer in 2024? *

☒ Yes ☐ No

?

Did you, your child, or the other parent receive any benefits or other state benefits in 2024? *

☒ Yes ☐ No

?

☒

Family allowance from the "Caisse pour l'avenir des enfants" (CAE)

☐

Financial aid for higher education (CEDIES)

☐

Help for volunteers

Add a child

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.

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› Information (Taxpayer)

› Address (Taxpayer)

› Agent (Spouse/partner)

› Information (Spouse/partner)

› Address (Spouse/partner)

› Bank account details

› Children

› Agent (Taxpayer) - Information

› Agent (Spouse/partner) - Information

Income

Net income from a salaried employment

Net income from rental of property

Special expenses

General instructions - Taxpayer's agent - Information



Power of attorney for filing and signing the tax return:

The taxpayer can authorize a trusted person (spouse, parent, third party) or a service provider to file and sign their return.

A valid power of attorney must include the following:

- **Taxpayer identification** (one power of attorney per person)
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- **Tutorial - [Tax return: dual signature and mandate](#)**

Is the taxpayer's spouse/partner the taxpayer's agent? *

☐ Yes

☒ No

G1662

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”**.

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Miscellaneous	▼
Summary	▼

Income - Income categories

i Please indicate below the income categories you must declare.
All amounts must be declared in **Euro**.

Salaries and pensions

Net income from a salaried employment *		☒ Yes	☐ No	☐ ?	G4030
Taxpayer	Spouse/partner				
☒	☒				G4040
Net income from pensions or annuities *		☐ Yes	☒ No	☐ ?	G4060

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”.

Other income (self-employed and miscellaneous income)

Do you have any other income or profits to declare? *

☒ Yes ☐ No

G3999

Income from self-employed professional activity

Business profit *

☐ Yes ☐ No



G4000

Agricultural and forestry profit *

☐ Yes ☐ No



G4010

Income from a liberal profession *

☐ Yes ☐ No



G4020

Other income

Net income from movable capital *

☐ Yes ☐ No



G4130

Miscellaneous net income *

☐ Yes ☐ No



G4240



You will now be automatically redirected to the process screens based on the income categories and options entered above. You can always return to this screen to add or delete an item.

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.

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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 employment income - Taxpayer's salary

Net income from a salaried employment

SCHMIT Marie

Type of employment *

Private sector employee



50040

Name of employer/paying organisation *

Employer

50055

Period from *

01/01/2024



50060

To *

31/12/2024



50080

What income do you wish to declare for this occupation? *

☒ Non-exempt income



50100

☐ Exempt income



In the sections below, please include the information shown on your salary certificate. You will need to complete one page per certificate; you will have the option to add another salary below.

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.

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



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



50180

Add a workplace

Gross remuneration

Type *

Remuneration

50200

Amount *

50 000,00

50240

Add a remuneration

Total gross remuneration

50 000,00

50260

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**".

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

Net employment income - Taxpayer's salary

Exemptions

Declaration of exemptions *

☒ Yes ☐ No

S0480

Type *

Overtime payments

S0520

Amount *

Select

Anniversary gift under Article 115, no 13 L.I.R.

S0560

Employee participation bonus under Article 115, no 13a L.I.R.

Impatriate benefits under Article 115, no 13b L.I.R.

S0580

Interest subsidy (PP/PH - Personal Loan/ Mortgage Loan)

Overtime payments

Rental allowance (art. 115.13c L.I.R.)

S0590

Severance pay under Art. 115, no. 9 or 10 L.I.R.

Wage supplements

S0600

7 000,00

Total exemptions

Tax withheld

Remuneration used as a basis for withholding

Withholding tax at source on salaries *

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.

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

Net employment income - Taxpayer's salary

Tax withheld

Remuneration used as a basis for withholding

S0590

Withholding tax at source on salaries *

S0600

Tax credits



The minimum wage tax credit (CISSM) does not need to be declared below.

Enhanced employee tax credit (CIS) *



S0620

Enhanced CO2 tax credit for employees *



S0635

Enhanced single-parent tax credit (CIM)



S0640

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.**

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

Net employment income - Taxpayer's salary

Would you like to add a salaried employment for the 2024 tax year? (Taxpayer)

Add an employment activity

3



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

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 employment income - Spouse/partner's salary

Net income from a salaried employment

HOFFMANN Gérard

Type of employment *

Private sector employee



S1100

Name of employer/paying organisation *

EmployerPartner

S1115

Period from *

01/01/2024



S1120

To *

31/12/2024



S1140

What income do you wish to declare for this occupation? *



Non-exempt income



S1160



Exempt income



In the sections below, please include the information shown on your salary certificate. You will need to complete one page per certificate; you will have the option to add another salary below.

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.

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 employment income - Income-related expenses (Taxpayer)

Income-related expenses

SCHMIT Marie



Lump-sum deduction of EUR 540, increased in the event of disability or infirmity. In case of deduction of the actual costs, the details are to be attached in the appendix.

Do you wish to apply the lump-sum deduction or declare actual expenses? *

☒ Lump-sum deduction



€1000

☐ Increased lump-sum deduction

☐ Actual expenses

Income-related expenses on non-exempt income *

540,00

€1040

3



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

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 employment income - Income-related expenses (Spouse/partner)

Income-related expenses

HOFFMANN Gérard



Lump-sum deduction of EUR 540, increased in the event of disability or infirmity. In case of deduction of the actual costs, the details are to be attached in the appendix.

Do you wish to apply the lump-sum deduction or declare actual expenses?

☒ Lump-sum deduction



52060

☐ Increased lump-sum deduction

☐ Actual expenses

Income-related expenses on non-exempt income *

540,00

52100

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		52200
Deductions			
- Income-related expenses	540,00		52280
- Travel expenses			52320
Exemptions			
- Overtime payments	1 500,00		52440
- Salary supplements			52480
- Salary supplements for night, Sunday and public holiday work			52520
- Other exemptions			52560
TOTAL deductions and exemptions	2 040,00		52600
Total net income from a salaried employment	47 960,00		52640

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”.

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

Introduction	▼
Eligibility	▼
General instructions	▼
Income	▼
Net income from pensions or annuities	▲
▶ Pension (Taxpayer)	
▶ Pension (Spouse/partner)	
▶ Income-related expenses (Taxpayer)	
▶ Income-related expenses (Spouse/partner)	
▶ Summary	
Special expenses	▼
Extraordinary expenses	▼
Miscellaneous	▼
Summary	▼

Net income from pensions or annuities - Pension (Taxpayer)

Pensions and/or other benefits paid by former employers or by independent pension funds

SCHMIT Marie

Type of pension *

Pensioner



P0040

Name of pension fund/paying body *

CNAP

P0055

Period from *

01/01/2024



P0060

To *

31/12/2024



P0080

What income do you wish to declare for this pension? *



Non-exempt income



P0100



Exempt income



In the sections below, please include the information shown on your pension certificate. You will need to complete one page per certificate; you will have the option to add another pension below.

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.

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

Net income from pensions or annuities - Pension (Taxpayer)

Non-exempt income

Gross pensions or allowances

Type * Old-age pension P0120

Amount * 50 000,00 P0160

Add a pension / annuity

Total gross pensions or allowances 50 000,00 P0180

Extraordinary income

Do you wish to apply the tax rates of Article 131 L.I.R. to the extraordinary income? *

☐ Yes ☒ No

P4100

4



The **“Deductible social security contributions”** are also indicated on the pension statement.

The **“Remuneration used as 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.

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

Net income from pensions or annuities - Pension (Taxpayer)

Deductions

Deductible social security contributions *

5 000,00



P0360

Tax withheld

Remuneration used as a basis for withholding

Withholding tax at source on pensions or annuities *

7 000,00



P0460

Tax credits

Enhanced tax credit for pensioners (CIP) *

50,00



P0480

Enhanced CO2 tax credit for pensioners *

50,00



P0495

Enhanced single-parent tax credit (CIM)



P0500

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.**

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

Net income from pensions or annuities - Pension (Taxpayer)

Would you like to add a pension for the 2024 tax year? (Taxpayer)

Add a pension

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.

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 - Property occupied or intended to be occupied by the owner

Deductible debit interest and/or recurring life annuity payments in connection with the dwelling freely available for the owner's personal residential use. Dwelling transferred free of charge to third parties. Rental loss in relation to a building under construction intended for the owner's personal residential use.

Personal residence ?

Building *	☒ Freely available all year round L0120
	☐ Freely available for part of the year
	☐ Unavailable/Unfinished
	☐ Made available free of charge to third parties
Country *	Luxembourg L0020
Postal code *	2222 ?
Location *	Luxembourg
Street *	Rue de Neudorf
Number *	2

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.

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

i For more information, please consult the following links: [L.I.R. Circular No. 105/8 - 98/1 of 18 August 2023](#) and [Valuation for rental income FAQ](#).
Debit interests relating to a mortgage loan for the financing of completed or under-construction buildings must not be declared below when the borrower is not the owner of the property, but instead should be deducted as special expenses under loan interest on personal consumer loans.

Was the dwelling freely available simultaneously to the taxpayer and the taxpayer's spouse/partner? *

☒ Yes ☐ No

L0130

Available since *

01/03/2021



L0140

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.

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

Was 100% of the loan used to acquire the property? *



Yes



No

L0230

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.**

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

Would you like to add another "dwelling" for the 2024 tax year?

Add a dwelling

Back

Save

Save and quit

Continue

Finalize

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			L5040
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

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.

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	▲
Menu	
Insurance premiums and contributions	
Retirement savings contract premiums	
Home savings contributions	
Mandatory social contributions	
Summary	
Extraordinary expenses	▼
Miscellaneous	▼
Summary	▼

Special expenses - Menu

i Please select the special expenses below

Special deductible expenses covered by the lump-sum deduction

Annuity payments and recurring payments ^{*} ☐ Yes ☒ No ? [G4500](#)

Debit interests ^{*} ☐ Yes ☒ No ? [G4510](#)

Insurance premiums and contributions ^{*} ☒ Yes ☐ No ? [G4520](#)

Personal contributions ^{*} ☐ Yes ☒ No ? [G4530](#)

Retirement savings contract premiums ^{*} ☒ Yes ☐ No ? [G4540](#)

Home savings contributions ^{*} ☒ Yes ☐ No ? [G4550](#)

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions ^{*} ☒ Yes ☐ No ? [G4560](#)

Contributions to a complementary pension scheme for employees ^{*} ☐ Yes ☒ No ? [G4570](#)

Contributions to a complementary pension scheme for the self-employed ^{*} ☐ Yes ☒ No ? [G4580](#)

Donations or carry-forwards of donations ^{*} ☐ Yes ☒ No ? [G4590](#)

Operating losses carried forward ^{*} ☐ Yes ☒ No ? [G4600](#)

6



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:

Select

Select

Vehicle

Personal needs

Consumer loan

Finance for studies

Financing of a settlement payment to co-heirs in the context of a business or agricultural/forestry estate transfer

Financing of a settlement payment to co-heirs not in the context of a business or agricultural/forestry estate transfer

Financing of a settlement payment in the context of a division of property

Other

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**.

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	▲
Menu	
Insurance premiums and contributions	
Retirement savings contract premiums	
Home savings contributions	
Mandatory social contributions	
Summary	
Extraordinary expenses	▼
Miscellaneous	▼
Summary	▼

Special expenses - Menu

i Please select the special expenses below

Special deductible expenses covered by the lump-sum deduction

Annuity payments and recurring payments ☐ Yes ☒ No ? G4500

Debit interests ☐ Yes ☒ No ? G4510

Insurance premiums and contributions ☒ Yes ☐ No ? G4520

Personal contributions ☐ Yes ☒ No ? G4530

Retirement savings contract premiums ☒ Yes ☐ No ? G4540

Home savings contributions ☒ Yes ☐ No ? G4550

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions ☒ Yes ☐ No ? G4560

Contributions to a complementary pension scheme for employees ☐ Yes ☒ No ? G4570

Contributions to a complementary pension scheme for the self-employed ☐ Yes ☒ No ? G4580

Donations or carry-forwards of donations ☐ Yes ☒ No ? G4590

Operating losses carried forward ☐ Yes ☒ No ? G4600

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.

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

Introduction

Eligibility

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Net income from a salaried employment

Net income from rental of property

Special expenses

Menu

Insurance premiums and contributions

Retirement savings contract premiums

Home savings contributions

Mandatory social contributions

Summary

Extraordinary expenses

Miscellaneous

Summary

Special expenses - Menu

Please select the special expenses below

Special deductible expenses covered by the lump-sum deduction

Annuity payments and recurring payments ☐ Yes ☒ No ? G4500

Debit interests ☐ Yes ☒ No ? G4510

Insurance premiums and contributions ☒ Yes ☐ No ? G4520

Personal contributions ☐ Yes ☒ No ? G4530

Retirement savings contract premiums ☒ Yes ☐ No ? G4540

Home savings contributions ☒ Yes ☐ No ? G4550

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions ☒ Yes ☐ No ? G4560

Contributions to a complementary pension scheme for employees ☐ Yes ☒ No ? G4570

Contributions to a complementary pension scheme for the self-employed ☐ Yes ☒ No ? G4580

Donations or carry-forwards of donations ☐ Yes ☒ No ? G4590

Operating losses carried forward ☐ Yes ☒ No ? G4600



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.

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

Menu

Insurance premiums and contributions

Retirement savings contract premiums

Home savings contributions

Mandatory social contributions

Summary

Extraordinary expenses

Miscellaneous

Summary

Special expenses - Menu

Please select the special expenses below

Special deductible expenses covered by the lump-sum deduction

Annuity payments and recurring payments

Debit interests

Insurance premiums and contributions

Personal contributions

Retirement savings contract premiums

Home savings contributions

Yes

No

?

?

?

?

?

?

G4500

G4510

G4520

G4530

G4540

G4550

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions

Contributions to a complementary pension scheme for employees

Contributions to a complementary pension scheme for the self-employed

Donations or carry-forwards of donations

Operating losses carried forward

Yes

No

?

?

?

?

?

?

G4560

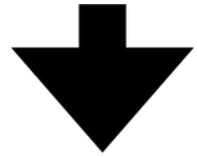
G4570

G4580

G4590

G4600

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.

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

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Special expenses - Menu

i Please select the special expenses below

Special deductible expenses covered by the lump-sum deduction

Annuity payments and recurring payments *	☐ Yes ☒ No	?	G4500
Debit interests *	☐ Yes ☒ No	?	G4510
Insurance premiums and contributions *	☒ Yes ☐ No	?	G4520
Personal contributions *	☐ Yes ☒ No	?	G4530
Retirement savings contract premiums *	☒ Yes ☐ No	?	G4540
Home savings contributions *	☒ Yes ☐ No	?	G4550

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions *	☒ Yes ☐ No	?	G4560
Contributions to a complementary pension scheme for employees *	☐ Yes ☒ No	?	G4570
Contributions to a complementary pension scheme for the self-employed *	☐ Yes ☒ No	?	G4580
Donations or carry-forwards of donations *	☐ Yes ☒ No	?	G4590
Operating losses carried forward *	☐ Yes ☒ No	?	G4600

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

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

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Special expenses - Insurance premiums and contributions

Special deductible expenses covered by the lump-sum deduction

Insurance premiums and contributions

Delete

Insurance company/mutual *

La Luxembourgeoise

D0640

Insured risk / premium *

Civil liability

?

D0660

Premium paid (Taxpayer)

35,00

D0720

Premium paid (Spouse/partner)

35,00

D0740

Delete

Insurance company/mutual *

Foyer

D0640

Insured risk / premium *

Vehicle (tax-deductible amounts)

?

D0660

Premium paid (Taxpayer)

4 000,00

D0720

Premium paid (Spouse/partner)

0,00

D0740

Add a premium

6



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.

Insurance company/mutual *	Foyer		D0640
Insured risk / premium *	Select	?	D0660
Premium paid (Taxpayer)	Select		D0720
Premium paid (Spouse/partner)	According to certificate		D0740
	One-time premium related to the mortgage loan's outstanding balance insurance		
	Life		
	Death		
	Vehicle (tax-deductible amounts)		
	Accident		
	Bodily injury		
	Invalidity		
	Illness		
Total insurance premiums and contributions			
Taxpayer	35,00		D0940
Spouse/partner	35,00		D0960

6



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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Special expenses - Retirement savings contract premiums

Special deductible expenses covered by the lump-sum deduction

Retirement savings contract premiums

Name of the policyholder * Marie Schmit D1060

Insurance company / credit institution * La Luxembourgoise D1080

Is the policyholder the beneficiary of a Luxembourg sub-account of a pan-European personal pension product (PEPP)? *

☐ Yes ☒ No D1070

Start of contract * 01/03/2019 D1100

End of contract * 13/04/2040 D1120

Amount of premium paid * 3 200,00 ? D1140

Add a private pension plan premium

6



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.

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Special expenses - Home savings contributions

Special deductible expenses covered by the lump-sum deduction

Home savings contributions

	Delete	
Name of the policyholder *	Marie Schmit	D1300
Home savings plan *	BHW Bausparkasse	D1320
Start of contract *	01/03/2019	D1340
Contributions paid *	1 344,00	D1360
	Delete	
Name of the policyholder *	Gérard Hoffmann	D1300
Home savings plan *	Wüstenrot Bausparkasse	D1320
Start of contract *	01/06/2021	D1340
Contributions paid *	1 200,00	D1360

Add a home savings contribution

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).

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

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Special expenses - Mandatory social security contributions

Special deductible expenses covered by the lump-sum deduction

Mandatory social contributions

Mandatory social security contributions (Salaries and pensions)

In relation to non-exempt income

Contributions paid (Taxpayer) 4 900,00 D1440

Contributions paid (Spouse/partner) 4 900,00 D1460

Other mandatory social contributions

Do you wish to declare other mandatory social security contributions paid in 2024? ☐ Yes ☒ No ? D1510



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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Special Expenses - Summary

Special deductible expenses covered by the lump-sum deduction

i 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	
Annuity payments and recurring payments				
- Payable under a particular obligation	0,00		0,00	D2460
- Paid to the divorced spouse				
In the event of a divorce by mutual consent	0,00	0,00	0,00	D2562
Fixed by court decision in the context of a divorce pronounced after 31/12/1997	0,00	0,00	0,00	D2568
Fixed by court decision in the context of a divorce pronounced before 01/01/1998	0,00	0,00	0,00	D2574
Debit interests, insurance premiums and contributions	4 070,00	2 016,00	2 688,00	D2580
Contributions paid personally	0,00		0,00	D2640

6



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

7. EXTRAORDINARY EXPENSES



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

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Medical expenses	
Other extraordinary expenses	
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Extraordinary expenses - Menu

i 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 ☐ No



G4700

☒ Medical expenses

G4702

☐ Persons in need

G4704

☐ Dietary requirements

G4706

☒ 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



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.

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

Extraordinary expenses - Menu

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



G4710

Application for a flat-rate deduction from taxable income for extraordinary expenses relating to domestic help, care and assistance in cases of dependency and childcare costs (amended Grand Ducal regulation of 19 December 2008) *

☒ Yes ☐ No



G4720

Request for a reduction in taxable income for extraordinary expenses in respect of children who were not part of the taxpayer's household *

☐ Yes ☒ No



G4730

Back

Save

Save and quit

Continue

Finalize

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.**

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

Extraordinary expenses - Medical expenses			
Introduction	▼		
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Income	▼		
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Extraordinary expenses	▲		
Menu			
Medical expenses			
Other extraordinary expenses			
Domestic costs, assistance costs due to dependency status, childcare costs			
Miscellaneous	▼		
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Extraordinary expenses - Medical expenses			
		Delete	
Individual *	Marie Schmit		H0020
Description of medical costs *	Costs not reimbursed by the CNS		H0040
Medical expenses *	1 500,00		H0060
Total reimbursements received from a health fund, supplementary health insurance, mutual medical-surgical fund or death benefit fund *	1 000,00		H0080
Total actual medical expenses claimed as extraordinary expenses	500,00		H0100

Extraordinary expenses - Medical expenses			
		Delete	
Individual *	Marie Schmit		H0020
Description of medical costs *	Rehabilitation/physiotherapy costs		H0040
Medical expenses *	200,00		H0060
Total reimbursements received from a health fund, supplementary health insurance, mutual medical-surgical fund or death benefit fund *	0,00		H0080
Total actual medical expenses claimed as extraordinary expenses	200,00		H0100

7



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

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

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Extraordinary expenses - Other extraordinary expenses

Individual *	Marie Schmit	H1980
Description of the extraordinary expense *	Lawyer's fees	H2000
Amount *	2 000,00	H2020
Add an extraordinary expense		
Total extraordinary expenses	2 000,00	H2040

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.

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

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Medical expenses	
Other extraordinary expenses	
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Extraordinary expenses - Domestic expenses, assistance costs due to dependency status, childcare costs

Application for a flat-rate deduction from taxable income for extraordinary expenses relating to domestic help, care and assistance in cases of dependency and childcare costs (amended Grand Ducal regulation of 19 December 2008)

Individual *	Marie Schmit	H1220
Beneficiary name *	Name SURNAME (cleaning staff)	H1230
National identification number of the beneficiary if known		H1235
Application for a lump-sum deduction from taxable income for extraordinary expenses for *	☒ Domestic expenses ☐ Costs of assistance and care due to the state of dependency	H1240

7



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.

Miscellaneous
Summary

Periods concerned

☒	Full year (from 01/01 to 31/12)	H1260
☒	January	H1280
☒	February	H1300
☒	March	H1320
☒	April	H1340
☒	May	H1360
☒	June	H1380
☒	July	H1400
☒	August	H1420
☒	September	H1440
☒	October	H1460
☒	November	H1480
☒	December	H1500
	Amount of annual expenses *	H1520

6 000,00

Add other expenses

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.

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

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Dac 6

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Miscellaneous - Dac 6

Declaration under Article 7 of the amended law of 25 March 2020 relating to cross-border arrangements subject to declaration (DAC 6)

Did the taxpayer use one or more cross-border arrangements subject to reporting under Directive (EU) 2018/822 during the tax year? *

☐ Yes

☒ No

?

G4250

Did the spouse/partner use one or more cross-border arrangements subject to reporting under Directive (EU) 2018/822 during the tax year? *

☐ Yes

☒ No

?

G4280

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Save and quit

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Le processus de
simplification de l'ACD

Miscellaneous

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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.**

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

Summary - Taxable income			
SCHMIT Marie and HOFFMANN Gérard			
	Non-exempt income	Exempt income	
Business profit			
SCHMIT Marie	0,00	0,00	R3040
HOFFMANN Gérard	0,00	0,00	R4040
Agricultural and forestry profit			
SCHMIT Marie	0,00	0,00	R3080
HOFFMANN Gérard	0,00	0,00	R4080
Income from a liberal profession			
SCHMIT Marie	0,00	0,00	R3120
HOFFMANN Gérard	0,00	0,00	R4120
Net income from a salaried employment			
SCHMIT Marie	47 960,00	0,00	R2000
HOFFMANN Gérard	47 960,00	0,00	R2020

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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.

The screenshot shows a web interface for a tax return. At the top, there is a light blue box with an information icon (i) and the following text: "By signing this tax return, we declare that this tax return is truthful and complete within the limits of the authority granted. The details of reported income, special expenses, extraordinary expenses, withholding taxes and various claims form an integral part of this tax return. Any attachment is binding only on the person submitting the tax return." Below this box is a horizontal bar with five buttons: "Back", "Save", "Save and quit", "Continue", and "Finalize". The "Continue" button is highlighted with a yellow border. The "Finalize" button is located at the bottom right of the bar.