



Instructions for the preparation of the accounting documents

- Paper documents for accounting –

I. General information on preparation



- **Invoices for small expenses** of 250.00 € or less (gross) must contain the following **necessary information**:
 1. Name and address of the contractor providing the service
 2. Date the invoice was issued
 3. Amount and customary trade description of goods or type and extent of service provided
 4. Applicable tax rate
 5. Total gross amount
- **Pre-tax deductions** for all **business expenses of 250.01 € or more (gross)** require an invoice issued to your name with the following necessary information (see a [Sample Invoice](#)). A simple sales receipt is not sufficient for pre-tax deductions, thus hospitality invoices upwards of 250.01 € must also contain the required information, for example.
- Which costs are tax-deductible? A list of possible business expenses can be found here: [Business Expenses ABC](#).
- Please note that **hospitality receipts** must contain **all the required information** and be issued **promptly (within 10 days)**. Any hospitality receipts that are uploaded blank or incomplete must be entered as personal withdrawals. Please upload hospitality receipts using the app (select '[Hospitality Receipt](#)') or send us the hospitality receipts along with a completed Hospitality Receipt form. Cash payments must include a signature from the service staff confirming any tips paid. **Tip**: pay with EC or credit card
- For **business trips**, please clarify the business-related nature of the trip using the [Additional Meal and Personal Vehicle Expenses](#) form available on our website for freelancers and single enterprises, or the [Travel Expense Report](#) for employees and shareholders of a GmbH.
- (continuous items), which not be recorded as an expense in your accounting and only the money "swapped out" Please let us know so that we can make an appropriate accounting entry.



- **Reimbursement of expenses:** If you pass on any expenses to a client for reimbursement and enter the costs as **your own expenses** in your accounting, the cost to the client must be subject to the **same** sales tax rate as your **original payment**.

If any costs can be considered **true expenses** (transitory items), which are not entered as costs in your accounting because they were paid with the express intention of being reimbursed, please inform us so that we can complete the necessary records.

- If a **cash book** is used, it must be maintained **daily** and in an orderly fashion. This means that a cash check may be possible at any time, the cash is paid daily and the cash count is documented in a log. No minus stocks are permitted in the books.

II. Sorting of documents

➔ **These documents should not be sent:**

- Delivery notes, order confirmations, general order conditions (AAB, AGB)
- Income tax documents (private insurance, extraordinary hardship, other income sources, ex. employees, renting and leasing, etc.). Please submit **income tax documents** all together as one complete package either in paper form or by email (not more than 15 documents) **no earlier than March of the following year**. Please use our Income [Tax Checklist \(German\)](#) or our [English Checklist](#).

➔ **Please use the following sorting:**

1. Please sort all originals of the **invoices received (incoming invoices)** and **invoices to your clients (outgoing invoices)** behind your **bank account statements** in order of entries the bank account statements.
2. If the **(incoming invoices)** and **(outgoing invoices)** were **not paid via the bank account**, please sort them behind another separate stripe with the indication of the payment date and the payment method.
3. If there are **no receipts** available (for example, rent payments), we will require appropriate contracts or other evidence (e.g. self-document). Basically, the posting text on the bank statement must be used in this case; if necessary, the debit must be supplemented by a handwritten note.
4. **Private expenditure / withdrawals or deposits** must also be marked (text and / or supporting documents are only required for business expenses)
5. Invoices you have paid by **cash** need to be filed according to chronological order (01.01 to 31.12.20YY).
6. Please send the **accounting documents** monthly, quarterly or yearly depending on your filing periode **until the 15th of the following month** (if the period of validity is extended).



III: Final important notes:

- Before you send us the documents, we ask you to **check the documents for completeness**. Please go through the business account and check whether all company invoices have already been made available for all account transactions (credits and debits on the bank statement). **Without receipt, no deduction** of operating expenses can be made or all **revenue must be recorded with 19% VAT**.
- In **December**, all invoices need to be uploaded with the invoice date of the current year, that are not paid until the following year.
- When submitting the **missing documents, this also always additional effort** (clarification of the unresolved items) for the creation of the bookkeeping connected, which we unfortunately have to charge you with an **hourly rate of 90.00 €**. If you should miss something, we ask you to submit the missing documents with the documents of the next billing period.
- Also take a look at all other [documents and work aids](#) available for download on our [website](#).
- All accounting documents must be kept in original for **10 years**. Therefore, make sure that your paper documents are warranted for storage.