



Application for a retrospective ordinary assessment (ROA) for non-residents

Steuerverwaltung des Kantons Bern
Quellensteuer / NOV
Postfach
3001 Bern

For tax year

If you do not indicate a tax year, we will assume it is the previous year.

You can also send the completed form by email to nov.sv@be.ch.

Applicant

Sex	<input type="checkbox"/> Male <input type="checkbox"/> Female
AHV No	<input type="text"/>
ZPV No	<input type="text"/>
Surname	<input type="text"/>
First name	<input type="text"/>
Street / No	<input type="text"/>
Postcode / Town	<input type="text"/>
Email	<input type="text"/>
Date of birth	<input type="text"/>

Spouse or registered partner

Sex	<input type="checkbox"/> Male <input type="checkbox"/> Female
AHV No	<input type="text"/>
ZPV No	<input type="text"/>
Surname	<input type="text"/>
First name	<input type="text"/>
Street / No	<input type="text"/>
Postcode / Town	<input type="text"/>
Email	<input type="text"/>
Date of birth	<input type="text"/>

Child(ren)

Date of birth (separate the dates for two or more children with a comma)

At which address do you meet your children most often?

Living situation

☐ Living alone (single, divorced, separated, widowed)

☐ In a relationship since

At which address do you meet most often?

Address of representative in Switzerland (mandatory if applicant is resident abroad)

Surname	<input type="text"/>	Street / No	<input type="text"/>
First name	<input type="text"/>	Postcode / Town	<input type="text"/>

Documents such as decisions and tax assessment rulings will be sent to this person.

Bank account details

Account holder	<input type="text"/>	Account No	<input type="text"/>
Name of bank / Town	<input type="text"/>	IBAN	<input type="text"/>

Reasons

☐ I am resident abroad but meet the requirements for quasi-residence and would like apply for retrospective ordinary assessment (Art. 123b TaxA and Art. 12 TaSO, see Info ROA and TaxInfo article on retrospective ordinary assessment for quasi-residents).

>>> Please complete the **table** on the last page in full in order to determine whether you qualify as a **quasi-resident**.

>>> Please do not fasten the documents together (i.e. do not use a stapler or paper clips).

Filing the tax declaration

After we have reviewed and approved your application for an ROA, you will receive the tax declaration form or the access data for TaxMe-Online.

☐ I intend to complete the tax declaration on the internet using TaxMe-Online

☐ I intend to file the tax declaration on papier

Additional information

I have worked for the following employers or claimed the following insurance benefits in the year to which the application relates:

Name					
Place		from		to	
Name					
Place		from		to	
Name					
Place		from		to	

Important: Attach copies of all **annual salary certificates** or other certificates.

☐ I am self-employed.

Canton		Commune	
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☐ I own a property in Switzerland or abroad.

Date of acquisition		Purchase price	
Location			

Remarks

Confirmation

I/we confirm that the foregoing information is true and complete

Place/Date		Place/Date	
Signature of applicant		Signature of spouse or registered partner	

Important information

- The processing of an ROA takes an average of 9–12 months from filing the tax declaration.
- An ROA is governed by the ordinary procedural provisions. The income and wealth taxes due are calculated on the basis of the completed tax declaration. The taxes at source already paid are credited without interest.
- Persons resident in Switzerland may only apply for an ROA once; thereafter an ROA will be made on a mandatory basis until they are no longer required to pay tax at source.
- Persons resident abroad must apply for an ROA every year.
- The application form must be submitted by **31 March of the following year**. Applications submitted after the deadline will not be accepted.
- For the persons leaving Switzerland the deadline for submitting the application is the date on which they cease to be registered as resident in their commune (if deregistration is not carried out properly, the deadline is deemed to have expired).
- The form must be completed truthfully and in full.
- Married couples and registered partners must both sign the application.
- Once an application has been duly submitted within the relevant deadline, it may not be withdrawn.
- In the ROA procedure, the person liable to pay tax at source will be taxed on the basis of the effective federal, cantonal and communal rates. This may result in an effectively lower or higher tax burden compared to the previous tax at source burden.
- The information will not be transferred from the form to your tax return. The tax return must be completed in full after receipt.

AHV No

ZPV No

Surname

First name

Postcode/Town

Table for determining quasi-resident status
(at least 90 % of your global income including your spouse's income must be liable to tax in Switzerland)

	Income (gross) in Switzerland		Income (gross) abroad			
	Taxpayer CHF	Spouse CHF	Taxpayer		Spouse	
			Amount in foreign currency	CHF	Amount in foreign currency	CHF
Gross income as an employee						
Benefits (for example daily allowance payments, child allowances)						
Net income from self-employment (in Switzerland: taxable net profit before offsetting losses and before tax)						
Gross earnings from moveable assets (for example dividends)						
Gross earnings from real estate (for example notional rental value, rental income)						
Income from pension schemes (pensions and capital payments)						
Other gross income (e.g. maintenance payments)						
Type of income:						
Total (calculated automatically)						
	Total for Switzerland		Total abroad			
	Share of income in Switzerland (in %) = (Total for Switzerland x 100) : (Total for Switzerland + Total abroad) =					

Average annual exchange rate for foreign income

Country of residence