



Application for a retrospective ordinary assessment (ROA) From tax year 2021

Steuerverwaltung des Kantons Bern
Quellensteuer/NOV
Postfach
3001 Bern

For tax year

Applicant

Sex Male Female

AHV No

ZPV No

Surname

First name

Street/No

Postcode/Town

Email

Date of birth

Spouse or registered partner

Sex Male Female

AHV No

ZPV No

Surname

First name

Street/No

Postcode/Town

Email

Date of birth

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

Surname Street/No

First name Postcode/Town

Bank account details

Account holder Account No

Name of bank/Town IBAN

Reasons

- I am resident in Switzerland and would like a retrospective ordinary assessment (Art. 114b Taxation Act (TaxA) and Art. 8 Ordinance on Tax at Source (TASO)).
- I am resident in Switzerland and have taxable assets of more than CHF 150,000 (Art. 114a para. 1 lit. b TaxA and Art. 7 para.1 lit. b TASO).
- I am resident in Switzerland and have earned additional taxable revenues of at least CHF 3000, e.g. self-employed work, revenues from moveable or immovable assets, child support, widow's or orphan's pensions (Art. 114a para. 1 lit. b TaxA and Art. 7 para. 1 lit. c TASO).
- I am resident abroad, but meet the requirements for quasi-residence and would like a retrospective ordinary assessment (Art. 123b TaxA and Art. 12 TASO).

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

I own a property in another canton or abroad.

Date of acquisition

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

- 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.