

## Information: Income Tax Return 2018

To prepare and file your tax return, we require details relating to your personal circumstances. The checklist below covers all the information we need, and also mentions other documentation that may be required. Please answer the questions that apply to you, and send copies of additional documents with the completed form.

If you have any questions, or need any help, get in touch! We're here to help.

## Personal details

### Your details

- Name and initials : \_\_\_\_\_
- Address : \_\_\_\_\_
- Town and postcode : \_\_\_\_\_
- Home telephone : \_\_\_\_\_
- Work/Mobile Telephone : \_\_\_\_\_
- E-mail : \_\_\_\_\_
- Citizen Service Number (BSN) : \_\_\_\_\_
- Date of birth : \_\_\_\_\_ M / F
- Bank account for tax refunds : \_\_\_\_\_

### Spouse/partner

- Name and initials : \_\_\_\_\_
- Address : \_\_\_\_\_
- Town and postcode : \_\_\_\_\_
- Citizen Service Number (BSN) : \_\_\_\_\_
- Date of birth : \_\_\_\_\_ M / F
- Bank account for tax refunds : \_\_\_\_\_

### Please Note:

If your spouse / partner also earns a salary or has deductible items, he or she will need to complete a separate form.

Did your personal situation in 2018 change from the situation in 2016?

**For married couples/registered partners:**

- Did you live together throughout the entire year/ were you registered partners throughout (2018)? Yes/No
- Did you get married or enter into a registered partnership in 2018? Yes/No : If so, from (date) : \_\_\_\_\_
- Did you separate permanently in 2018? Yes/No : If so, from (date) : \_\_\_\_\_
- Did you submit a request for divorce and did you register on a different address in the GBA (Municipal Data Administration)? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you get divorced in 2018? Yes/No : If so, on (date)
- Do you have a prenuptial agreement/or registered partnership with a partnership contract? Yes/No : If so, please provide us with a copy for our files, unless you've already sent them to us

**For unmarried couples:**

- Did you live together throughout the entire year in 2018? Yes/No
- Were you both registered with the Bevolkingsregister at the same address throughout 2018? Yes/No : If not, give the dates when you were registered : \_\_\_\_\_
- Did you start living together in 2018? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you separate in 2018? Yes/No : If so, on (date) : \_\_\_\_\_
- Do you have a cohabitation agreement signed by a civil law notary? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you register the birth of a child/children this year? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you legally adopt a child/children this year? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you apply for guardianship of your partner's child? Yes/No : If so, on (date) : \_\_\_\_\_
- Did your partner apply for guardianship of your child? Yes/No : If so, on (date) : \_\_\_\_\_
- Did you register on the pension scheme of your partner? Yes/No : If so, on (date) : \_\_\_\_\_

- Did your partner register as partner on your pension scheme?      Yes/No : If so, on (date) : \_\_\_\_\_
- Are you joint owners of your home?      Yes/No : If so, on (date) : \_\_\_\_\_
- Do you have a roommate with a child under the age of 18?      Yes/No : If so, on (date) : \_\_\_\_\_

**Children**

Did your household include children under the age of 18? If so, enter their initials, date of birth and Citizen Service Numbers in the table below.

Initials	Date of birth	Citizen Service Number

**Date of registration in NL**

Yourself  
 from (date) : \_\_\_\_\_  
 : \_\_\_\_\_  
 : \_\_\_\_\_

Spouse/Partner  
 If so, from (date) : \_\_\_\_\_  
 : \_\_\_\_\_

**Assessments**

- If you have any of the following documents, please send us:
- Preliminary assessment(s) / refund(s)
  - If this is the first time we're completing your assessment for you, please enclose a copy of your 2015/2016 assessment
  - Any decisions regarding childcare allowance 2018, rent rebate 2018 or health care allowance 2018

## Work and other income

### Income from employers, pensions etc.

In 2018 did you receive:

- Income from employment
- Benefits (from the Employee Insurance Agency [UWV], Sociale Verzekeringsbank or similar agency)
- Pension benefits or an annuity payment from which income tax and social insurance contributions were deducted

**In all cases please enclose: a copy of the 2018 annual income statement from your employer(s) or benefit agency/agencies**

### Company car

If you use a company car, your employer will have already deducted the amount from your wages. You don't need to provide any further details.

### Tax implications of using company car for personal use

If you drove less than 500 km for personal use, you may have obtained to the Belastingdienst for what's known as a Declaration of No Personal Use. If you gave the Declaration to your employer, no taxes will have been deducted from your wages.

The Belastingdienst may ask for proof that you didn't use the car for personal trips. You can provide this by giving a detailed log of your trips, including the mileage and destination. You can find more details on [www.belastingdienst.nl](http://www.belastingdienst.nl). The log should also list trips made on company business, and the date. But you don't need to submit copies of your kilometre log.

### Commuting to and from work with public transport

Have you travelled to and from work using public transport on a regular basis? If so, complete the following:

- The period of time you used public transport (unless you used it throughout the year) : \_\_\_\_\_
- The travel expenses you received from your employer (annual amount) : € \_\_\_\_\_

### Other income

Do you have income from other activities apart from your current employment? If so, please send statement

- The income received
- The costs paid

Please enclose a statement.

### Endowment insurance on private property

- In 2018 did you use the option to redeem your endowment insurance on private property? Yes/No : If so, how much? €

If so, enclose a copy of the statement

### **Leave under the life-course savings scheme**

- In 2018, did you withdraw money from the balance that you saved with the life-course savings scheme? Or did you redeem your Life course credit in one go in 2018?      Yes/No      If so, how much?      €

If so, enclose a copy of the Statement

### **Standing right entitling to periodic payments (Stamrecht)**

- In 2018 did you use the option to redeem your Stamrecht?      Yes/No      : If so, how much?      €

If so, enclose a copy of the statement

### **Pension**

- In 2018 did you use the option to redeem your pension?      Yes/No      : If so, for what amount?      €

If so, enclose a copy of the statement

- Did you receive alimony? If so, please state:

- Amount (not the amount received for children)      :      €  
.....

From:

- Name of payer      :  
.....  
 Address      :  
.....  
 Postcode and town      :  
.....

### **Own home**

If you are the owner and main occupant of your own (principal) home please state:

- The value according to the local council's Assessment under the Valuation of Immovable Property Act [WOZ-beschikking] as per 1 January 2016 (please enclose a copy\*)      :      €

- Mortgage interest paid (not the repayment or premiums) : €  
(please enclose a copy of your annual income statement)

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- Remaining debt at the end of the year : €  
(please enclose a copy of your annual income statement)

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- Ground rent paid. Please provide a copy of the invoice. : €

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- Tax-exempt gifts re. acquiring, maintaining, improvement or repayment of own home : €

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If you temporarily have or had two houses (this does not refer to a second home):

- Copies of assessments under the Valuation of Immovable Property Act [WOZ-beschikkingen] for both properties :

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- Do you intend to use the empty (new) property solely as your personal home in the next 3 years? : If so, provide statements of interest and other details that relate to a private home

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- Was your home temporarily rented out in 2018 (under the Leegstandwet / Property Vacancy Act) when it was up for sale? : If so, provide details of when it was rented

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- If your former private home was rented in 2018 when it wasn't up for sale, the property is considered a second home. For details, go to the following section that deals with second homes.

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If you bought a house in 2018, please enclose:

- A copy of the payment from the civil-law notary of both the sale and purchase of the house
- Statement of costs incurred for the new own home (estate agent, civil notary, bank, land register, mortgage advisor) : €

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- On which date did you register with the local authority on the new address? :

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If you sold a house in 2018:

- A copy of the statement of the civil notary re sale of the house
- Sales costs of the home (real estate costs, costs of evaluation and costs for advertisements) : €

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- Date of deregistration from the former local authority at the old address? .....

- Do you still have a residual debt after the sale of your own home (after 29 October 2012 or later)? Yes/No
- If yes, state the remaining debt and the interest paid on the debt. €  
Please enclose the annual statement

Did you take out a new mortgage for a home in 2018, or increase the amount of an existing mortgage?

- If so, please enclose a copy of the mortgage agreement

If you increased the mortgage on your home in 2018 please enclose:

- A statement of the expenses incurred in improving or maintaining your house, accompanied by evidence.

Do you have a savings-based mortgage or endowment mortgage to repay the loan?

- If so: please enclose a copy of the policy (not the offer) unless you have already sent a copy to us

Do you repay the mortgage using a blocked investment or savings account?

- If so: please enclose a copy of the contract, unless you've already done so

## Other property

### Second home

Do you have a holiday home or second home in the Netherlands or abroad?

If so, please provide:

- The address(es)
- A statement of the value (WOZ-waarde) of the property per 01-01-2016. Please enclose a copy.
- If the property is used by third parties please specify the rent (ex. energy and furnishings). Please forward a copy of the rental agreement to us if you haven't yet done so.

Address of holiday home, second home	Value as per 01-01-2016 (€):	Rent per month (€)

### Other property/real estate

If you own property (land, vehicles, caravans etc. – not assets such as houses) in the Netherlands or abroad, please send us the following information:

- The address(es)
- The value on the open market on the 1th of January 2018.

Address of other items of property	Value *) as per 01-01-2018 (€):

### Listed Building

Do you own a listed building? If so, please provide the following:

- The address(es)
- A copy of the registration of your property on the Listed Buildings register (monumentenregister) unless you've already done so.
- A statement of the value of the property according to the assessment under the Valuation of Immovable Property Act [*WOZ-beschikking*], issued by the municipality on 1 January 2016 (value survey date). Please send us a copy.
- A statement of the economic transaction value on the open market (vrije verkoopwaarde) on 1 January 2018, if the object in question is not an item of immovable property.
- The costs: maintenance costs in 2018.
- Subsidies/grants that have been or will be received, or that have been pledged (please send a copy of the documentation)

Address of listed building	Value *) as per 01-01-2016 (€):	Value on the open market as per 01-01-2018 (€):

\*) value for the purposes of the Valuation of Immovable Property Act

### Provision of capital: affiliated person or BV

If you provide capital to your own B.V. or to the company or B.V. of an affiliated individual, you must list the capital and the resulting revenue as income from other activities (such as revenue from renting office premises, a warehouse or storage facility, independent working space or debt, and similar activities). The business use scheme (*terbeschikkingstellingsregeling*) may also apply if you provide capital, under unusual conditions, to a family member who runs a company or B.V.. If so, please let us know if you have any (financial) connections with affiliated companies or businesses. In this regard, please provide:

- The name and address or name and location of the affiliated company or B.V.
- An indication of the nature of the affiliation (such as "business partner", "father's B.V.")
- The value(s) as per 1 January 2018 and 31 December 2018 of the capital provided
- The most recent assessment under the Valuation of Immovable Property Act [*WOZ-beschikking*] of the property provided
- Yields and costs
- If you are the spouse or registered partner of the affiliated person, you must also provide a copy of the marriage/partnership contract for the tax return.

### Revenue from substantial shareholding

- Do you own at least 5% of the shares of a BV or NV (together with your partner)? Yes/No : \_\_\_\_\_
- If so, in 2018, did you receive any dividend or sell shares? Yes/No : If so, on (date) \_\_\_\_\_
- If so, please provide a statement of the revenue and the dividends withheld € \_\_\_\_\_

### Other assets and debts (in the Netherlands and abroad)



### **Bank accounts, savings balances and debts**

- ❑ The balance(s) of all bank and giro accounts as per 1 January 2018 and 31 December 2018 (copy of annual statement). Including those of minors.
- ❑ The balance of the claims as per 1 January 2018 and 31 December 2018 (statement)
- ❑ Cash money for more than € 522 (€ 1044 for partners) per 1 January 2018 and 31 December 2018

### **Shares and other investments (in the broadest sense of the word – excluding immovable property):**

- ❑ An overview of the composition and value as per 1 January 2018 and 31 December 2018 (e.g. your bank's statement of funds)
- ❑ The amount of dividend tax deducted in 2018
- ❑ The amount of foreign dividends and foreign dividend tax deducted per fund in 2018
- ❑ If you have capital sum insurance please provide a copy of the policy (to assess whether you are eligible for an exemption)
- ❑ Give investments in green investments separately. They may be eligible for exemptions.

### **Other assets NOT for personal use in your own household**

- ❑ Examples: the contents of a rented property, a rented caravan or boat
- ❑ An overview of the values as of 1 January 2018 and 31 December 2018

### **Art objects (if this accounts for at least 70% of the investment)**

- ❑ Examples: a collection of art objects as an investment; collecting vintage cars as an investment
- ❑ An overview of the values as of 1 January 2018 and 31 December 2018

### **Debts**

- ❑ All debts such as those incurred to buy a second home, boat, caravan, debts to banks, credit card companies, department stores, utilities providers, internet and phone providers etc. (but *not* the debt taken to buy your home).
- ❑ An overview of the values as of 1 January 2018 and 31 December 2018

## **Extraordinary deductible items**

### **Medical costs**

If you paid a considerable amount of medical insurance in 2018 which is not reimbursed by your insurance company you may qualify for a tax deduction.

Medical expenses include non-reimbursed doctors' fees, hospital charges, costs of doctor-prescribed treatments and medical aids. You can also deduct the costs incurred by special diets and transportation under certain circumstances.

*The following are not considered medical expenses:*

Health insurance contributions (ziektekosten) or personal liability (eigen risico) on the basis of the Health Care Insurance Act, expenses for health care which are insured compulsorily, funeral costs, personal contributions based on Wet Langdurige Zorg [WLZ] and Social Support Act [WMO], spectacles or contact lenses, eye laser treatment, motorized scooter, wheelchairs, modifications to the home in connection with disability, certain in vitro fertilisation treatments, crutches, Zimmer frames, walkers.

**IMPORTANT:** There is a means test for deducting medical costs. If your total income is € 7,586, the threshold is € 129. If your total income is more than € 7,589 the limit is 1.65%. If you earn over € 40,296 the limit is € 662 plus 5.75% of everything above € 40,665. If your costs amount to less than threshold that applies to you, you can't deduct anything.

If you think you might qualify for a deduction, please provide a statement of all your medical expenses.

- Please enclose statement of all your medical costs

#### **Education: fees**

Did you spend €250 or more on courses for yourself or your spouse/partner in 2018? This covers career retraining, or enhancing skills related to your current profession.

- Please enclose a statement of all your costs

#### **Alimony**

Have you paid alimony in 2018 to your ex-spouse or ex-partner? (this doesn't include alimony for the children)

- The amount paid in 2018
- Name and address of your ex-spouse or ex-partner

#### **Annuity premiums**

- The premiums paid in 2018
- A copy of the policy (not the offer)
- The pension statement (UPO) of your employer's pension fund for 2016

#### **Invalidity insurance**

- The premiums paid in 2018
- A copy of your insurance policy

#### **Gifts / Donations**

Have you made any gifts or donations to public charities? This also includes voluntary work: you may have given your time and professional skills, but declined payment. Gifts must be substantiated in writing and must be in excess of the threshold of 1% of the (joint) total income (before deduction of the personal allowance) unless the amount is a so-called regular donation.

- Please enclose statement of the amounts paid

#### **Other information**

This questions below relate to the most commonplace situations. Please let us know if you'd like other situations, which are not covered by this form but could be important to your tax return, to be taken into account.

If you're not clear about something, drop us an email. We're here to help you make sure your tax return is as accurate as possible!

#### **If any of the following situations applies to you, please let us know:**

- You are a business owner or started a company (e.g. as a freelance contractor or sole trader [zzp'er]);
- You are joint owner of a company;
- You received an inheritance or gift this year or you made an endowment; or did a donation yourself;
- You are entitled to a (undivided) share of an inheritance,

- ❑ You have shares, receivables, rights or debts and any resulting benefits can be assumed to be payment for activities performed;
- ❑ You have placed assets in a separate private fund or you are an heir to someone who has done that.
- ❑ You are entitled to a (undivided) share of an inheritance,
- ❑ You separated from your spouse/partner this year; you filed for divorce this year; you will soon be divorced; you will be divorced after 2018);
- ❑ In 2018, you will move in with your spouse/partner, or will do so shortly
- ❑ In 2018, you emigrated from the Netherlands, or will do so shortly
- ❑ In 2018 you sold your own home or bought a new home, or you will buy a new home in the nearby future
- ❑ In 2018 you temporarily rented out your former own home or intend to do so in the nearby future
- ❑ In 2018 you rented out property (this does not include houses) or have lent money to the company of a family member or partner, or you intend to do so
- ❑ You rent out more than 10 houses/apartments in the Netherlands below the rent limit of € 710.88 a month (Verhuurdersheffing/ landlord levy).

**IMPORTANT!**

It's our job to make sure that you get the most out of your tax return. And for this we need you to give us the most complete, accurate information you can. If you have any hesitations about what is and isn't important, or if you need further details, get in touch with us right away.

**DISCLAIMER**

We accept no liability for the completeness and accuracy of the information you provide.