

## Checklist income tax return 2021

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## Information for 2021 income tax return

We need your details in order to draw up your tax return. In order to help you to provide this information as clearly and completely as possible, we have drawn up the following questionnaire. Where applicable, we kindly request that you to fill in the details and furnish us with the requested documents (preferably copies).

### Personal details

You will find most of this information on the invitation to file your tax return. Furnish us with the tax return letter. You do not have to fill in the details already stated on that form, unless they are incorrect.

#### Your details

- Name and initials : \_\_\_\_\_
- Address : \_\_\_\_\_
- Postal code and city/town : \_\_\_\_\_
- Home telephone : \_\_\_\_\_
- Work / mobile telephone : \_\_\_\_\_
- Email : \_\_\_\_\_
- Citizen service number (BSN) : \_\_\_\_\_
- Date of birth : \_\_\_\_\_ M / F
- Bank account for tax refund : \_\_\_\_\_

#### Spouse / partner

- Name and initials : \_\_\_\_\_
- Address : \_\_\_\_\_
- Postal code and city/town : \_\_\_\_\_
- Citizen service number (BSN) : \_\_\_\_\_
- Date of birth : \_\_\_\_\_ M / F
- Bank account for tax refund : \_\_\_\_\_

**NB:**

If your spouse / partner also has income or deductions, he or she must fill in a form of his or her own.

Does your personal situation in 2021 differ from in 2020? Yes / No

<b>For married / registered partners:</b>			
<input type="checkbox"/> Were you married / registered partners for the entire year in 2021?	Yes / No		
<input type="checkbox"/> Did you enter into marriage or a registered partnership in 2021?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Did you become permanently separated in 2021?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Did you file for divorce in 2021 and are you registered at a different address in the Key Register of Persons?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Did you become divorced in 2021?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Are you married / registered partners under prenuptial agreement / partnership conditions?	Yes / No	If so, please enclose a copy for our files unless you have already done so.	
<b>For unmarried couples:</b>			
<input type="checkbox"/> Did you cohabit for the entire year in 2021?	Yes / No		
<input type="checkbox"/> Were you both written in to the Key Register of Persons at the same address for the entire year in 2021?	Yes / No	If not, during which period were you? (dates)	
<input type="checkbox"/> Did you enter into cohabitation 2021?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Did you separate in 2021?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Do you have a notarial cohabitation contract together?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Have you had a child / children together?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Have you recognised a child of your partner?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Has your partner recognised a child of yours?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Are you registered as a partner for your partner's pension scheme?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Is your partner registered as a partner for your pension scheme?	Yes / No	If so, with effect from (date)	

<input type="checkbox"/> Do you own your house together?	Yes / No	If so, with effect from (date)	
<input type="checkbox"/> Is an adult housemate / tenant registered at your home address with an underage child living with him / her?	Yes / No	If so, with effect from (date)	

**NB:**

Children up to the age of 27 – including stepchildren and foster children for whom a foster allowance was received in any year – do not in principle qualify as tax partners of their (step / foster) parent. In certain situations, adult foster children must request not to be considered as tax partners of their foster parent.

People who do not reside in the Netherlands and who do not qualify as foreign tax payers cannot qualify as tax partners.

**Children**

Do you have children living at home? If so: please enter the children's initials, dates of birth and citizen service numbers (BSNs) below.

Initials	Date of birth	Citizen service number (BSN)

**Tax returns**

If available, please furnish:

- Provisional 2021 tax return(s)/refund(s).
- If we will be taking care of your tax returns for the first time this year: a copy of your tax return for 2021.
- Possible decisions about childcare allowance for 2021, rent allowance for 2021, child-based budget for 2021 or care allowance for 2021.

**Work and other income**

**Income from employers, pensions, etc.**

In 2021, did you have:

- income from employment;
- benefits (from the body implementing employee insurance schemes (UWV), Social Insurance Bank (SVB), etc.);
- pension benefits or an annuity benefit from which wage tax has been withheld.

**In all cases, enclose a copy of the 2021 annual statement(s) and the most recent salary slip of the employer(s) or benefit agency(ies).**

### Company car or bicycle

If you drive a company car or bicycle, your employer will already have deducted the tax that has to be paid on the addition from your wages. You do not have to provide any details.

#### Statement of no private use of car

If you drive less than 500 kilometres for private purposes, you can request a statement of no private use of car from the Tax and Customs Administration. If you have done so and handed this statement over to your employer, no tax will have been withheld.

There is a good chance that the Tax and Customs Administration will ask you to prove that you have indeed driven so few private kilometres. You can prove this with a detailed driver's logbook (see [www.belastingdienst.nl](http://www.belastingdienst.nl)). This must show which journeys you have made on which dates. The destinations and the number of kilometres driven must also be stated. You do not have to furnish the driver's logbook.

### Commuting by public transport

Have you regularly travelled to work by public transport? If so, please furnish:

<input type="checkbox"/> A copy of your employer's public transport or travel statement.	
<input type="checkbox"/> If you didn't travel throughout the year: the period of travel (you do not need to include the period in which you did not travel because you were working from home due to Covid-19):	
<input type="checkbox"/> The travel allowance you received from your employer (annual amount)	€

### Other income

In addition to your income from employment, do you have income from other activities?

If so, please send a statement of:

- the income received;
- the costs paid.

**Please include a specification.**

<b>Endowment insurance for own home</b>			
<input type="checkbox"/> Did you make use of the option to redeem endowment insurance for your own home in 2021?	Yes / No	If so, to what amount? Please furnish a copy of the statement.	€
<b>Life-cycle leave</b>			
<input type="checkbox"/> Did you withdraw money in 2021 from the credit you saved with the life-cycle scheme? Or did you redeem your life-cycle credit in a lump sum in 2021? If so, please furnish a copy of the statement.	Yes / No	If so, how much?	€

<b>Annuity right</b>			
<input type="checkbox"/> Did you make use of the option to redeem your annuity right in 2021?	Yes / No	If so, up to what amount? Please furnish a copy of the statement.	€
<b>Pension</b>			
<input type="checkbox"/> Did you make use of the option to redeem your pension in 2021?	Yes / No	If so, up to what amount? Please furnish a copy of the statement.	€
<b>Retirement obligation</b>			
<input type="checkbox"/> Did you make use of the option to redeem your retirement obligation in 2021?	Yes / No	If so, up to what amount? Please furnish a copy of the statement.	€
<b>Partner maintenance</b>			
Did you receive partner maintenance in 2021? If so:			
<input type="checkbox"/> Amount (not the amount for children)	€		
<b>Received from</b>			
<input type="checkbox"/> Name of payer			
<input type="checkbox"/> Address			
<input type="checkbox"/> Postal code and city/town			

## Own home

<b>If you are the owner and also the occupant of your own (main) home:</b>	
<input type="checkbox"/> The value under the Valuation of Immovable Property Act (WOZ) statement of the municipality for the fiscal year 2021 (value reference date as at 1 January 2020). Please include a copy*	€
<input type="checkbox"/> Mortgage interest paid (not redemption or premiums)* Please enclose a copy of the annual statement	€
<input type="checkbox"/> Remaining debt at the end of the year* Please enclose a copy of the annual statement	€
<input type="checkbox"/> Paid ground rent* Please attach a copy of the invoices	€
<input type="checkbox"/> Exempt gifts received in respect of the acquisition, maintenance, improvement or redemption of an owner-occupied home debt	€

<b>If you temporarily have (had) two homes (not a second home):</b>	
<input type="checkbox"/> Please furnish copies of the Valuation of Immovable Property Act (WOZ ) statement for both houses	
<input type="checkbox"/> Is the vacant (new) home exclusively intended to serve as your own home within three years?	If so, please also state the interest on this property, as well as similar details as for an owner-occupied dwelling.
<input type="checkbox"/> Was the vacant (former) home abandoned less than three years ago from 2021?	If so, the date on which the former owner-occupied home was vacated (to the extent not yet known to us) and a statement of interest and such like for the owner-occupied home.
<input type="checkbox"/> Was the former owner-occupied home temporarily rented out in 2021 (under the Dutch Vacancy Law) pending its sale?	If so, please state the rental period.
<input type="checkbox"/> If the former owner-occupied home was rented out in 2021 without it being for sale, then it has become a second home. See the 'Second home' section below.	
<b>If you purchased a new owner-occupied home in 2021:</b>	
<input type="checkbox"/> A copy of the civil-law notary's statement of purchase for the property.	
<input type="checkbox"/> An overview of the costs incurred for the new home, such as the costs of the estate agent, civil-law notary, bank, land register or your mortgage advisor.	€
<input type="checkbox"/> From what date will you be registered with the municipality at the new address?	
<b>If you purchased a new owner-occupied home in 2021:</b>	
<input type="checkbox"/> A copy of the civil-law notary's statement of sale for the property.	
<input type="checkbox"/> Costs of selling the property, such as brokerage fees, appraisal costs and advertising costs.	€
<input type="checkbox"/> From what date were you deregistered from the municipality at your old address?	
Do you still have a residual debt after the sale of a former home (after 29 October 2012 but before 31 December 2017)? If so, please state the residual debt and the interest paid on the residual debt. Please enclose a copy of the annual statement.	€

If you have taken out a new mortgage loan or increased an existing loan in 2021.

- A copy of the loan agreement.

If you raised your owner-occupied home debt in 2021:

- A statement of expenses incurred for the improvement or maintenance of the owner-occupied dwelling, together with supporting documents.

If you have agreed a payment break with your mortgage provider in 2021:

- The contract with the mortgage lender in which the payment break is recorded.
- The new amortization schedule.

Have you taken out a savings or endowment mortgage to pay off your own home debts?

- If so, a copy of the policy (not the proposal!), unless you have already furnished us with this.

Have you taken out a blocked investment or savings mortgage to pay off your own home debts?

- If so, a copy of the agreement, unless you have already furnished us with this.

Did you rent out (part of) your own home, temporarily or otherwise, to third parties in 2021? This could, for example, include renting out your home during your holiday, room rental to a student or room rental via AirBNB or as a bed and breakfast.

- If so, a statement as to the nature of the rental, the rental period and the income and costs incurred in connection with this rental.

NB: In 2021, costs and interests concerning your own home are only deductible at a rate of up to 43%. If the taxable income from work and home (box 1) is € 68,057 or more, the tax rate of the notional rental value for owner-occupiers (eigenwoningforfait) is 49,50%.

## Other immovable property

### Second home

Do you have a holiday home or a home other than your own in the Netherlands or abroad?

If so, please furnish us with the following information:

- The address(es).
- A statement of the value of the dwelling under the Valuation of Immovable Property Act (WOZ) statement of the municipality for the fiscal year 2021 (value reference date as at 1 January 2020). Please enclose a copy.
- Is the house rented out? If so, what is the net rent per month? If so, a copy of the rental agreement, unless you have already furnished us with this.

Address holiday home, other accommodation	Value under the Valuation of Immovable Property Act (WOZ) statement for the fiscal year 2021 (value reference date as at 1 January 2020) (€):	Net rent per month (€) as at 1 January 2021

### Other immovable properties

Do you have other immovable properties (not residential) in the Netherlands or abroad? If so, please furnish us with the following information:

- The address(es).
- Free market value(s) as at 1 January 2021.



Address(es) of other immovable properties	Value as at 1 January 2021 (€):

## Provision of capital to an affiliated person or private limited company

If you make capital available to your own private limited company or to a company or private limited company of an affiliated person, you must declare that capital and the result thereof as results from other activities. This could include renting out business premises, a warehouse, independent workspace or having a claim. But other situations are also possible. Even if, under unusual conditions within the family sphere, you make capital available to a company or private limited company of a family member, the provisioning scheme may apply. We therefore ask you to inform us whether you have (financial) ties with 'affiliated companies or entities'. If so, please furnish us with the following information:

- The name and address details or the name and registered place of business of the associated company or private limited company;
- An indication of the nature of association (for example: 'enterprise of partner' or 'private limited company of father');
- The value(s) as at 1 January 2021 and 31 December 2021 of the capital made available;
- The most recent Valuation of Immovable Property Act (WOZ ) statement of the real estate that may have been made available;
- Revenues and costs.

If you are the spouse or registered partner of the associated person, the marriage articles are important for the tax return. This also applies if your spouse or registered partner makes the assets available to an associated person.

## Income from substantial interest

<input type="checkbox"/> Are you (together with your partner) the owner of at least 5% of the shares in a private or public limited company?	Yes / No
<input type="checkbox"/> If so, did you receive a dividend in 2021 or did you sell (part of) these shares?	Yes / No
<input type="checkbox"/> If so, please provide a specification of the income and dividend tax withheld, or the sale proceeds	€

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

### Bank accounts, savings, receivables and cash

- The balances of all bank and savings accounts as at 1 January 2021 and 31 December 2021 (copy of annual statement). Including those of minor children;
- The balance as at 1 January 2021 and 31 December 2021 (specification) of the receivables;
- Cash if more than € 552 (€ 1,104 for partners) as at 1 January 2021 and 31 December 2021. This includes any possession of crypt currency.

### **Securities and other investments, in the broadest sense of the word, but excluding immovable properties:**

- An overview of the composition and value as at 1 January 2021 and 31 December 2021 (e.g. your bank's fund statement);
- The amount of dividend tax withheld in 2021;
- The amount of foreign dividends received in 2021 and foreign dividend tax withheld per fund;
- For endowment insurance: a copy of the policy (to assess whether an exemption applies, unless it has already been provided) and the annual statement of accrued value;
- Indicate green investments separately. Exemption may apply in this respect.

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

- Examples: Contents of a rented house, a rented caravan or boat;
- An overview of their values as at 1 January 2021 and 31 December 2021.

### **Works of art (at least 70% investment)**

- Examples: collection of works of art for investment, collection of vintage / veteran cars for investment;
- An overview of their values as at 1 January 2021 and 31 December 2021.

### **Debts**

- All debts such as debts for the purchase of a second home, boat, caravan, debts to banks, credit card companies, department stores, suppliers of gas, water, electricity, internet and telephone services, etc. (but not the debt entered into for one's own home);
- An overview of their values as at 1 January 2021 and 31 December 2021.

## **Special deductions**

### **Health expenses**

If, in 2021, you paid a considerable amount of medical expenses that are not covered by your insurance, you may be entitled to a deduction for medical expenses. Medical expenses include the non-reimbursed costs of doctors, hospitals, treatments prescribed by a doctor and medical devices. Dietary expenses and transport costs may also be deducted under certain conditions.

Examples that are not regarded as medical expenses include premiums for your health insurance, personal contributions or excesses under the Health Insurance Act (Zorgverzekeringswet), expenses for care that are compulsorily insured under the Health Insurance Act, funeral expenses, personal contributions under the Long-term Care Act (WLZ) and Social Support Act (WMO), glasses or contact lenses, eye laser treatments, mobility scooters, wheelchairs, home modifications, certain in-vitro fertilisation treatments, crutches, walking frames, walkers, expenses for mental health care or dyslexia of minors.

NB: There is an income-related threshold for the deduction of medical expenses. For a single household with an aggregate income up to € 7,989, the threshold is € 139. For income above € 7,989 to € 42,434, this is 1.65% of the aggregate income. For income above € 42,434, the threshold is € 700 plus 5.75% of the aggregate income above € 42,434. If your costs are lower than the applicable threshold, nothing is deductible. If you think you are eligible for a deduction, please provide a specification of all medical expenses.

- Please enclose a specification of the amounts paid.

### **Training costs**

In 2021, did you incur more than € 250 in costs for training yourself or your partner / spouse? This may be for training for a new profession or for training to be able to practice your current profession better. These costs must include tuition fees, examination fees, promotion costs, compulsory teaching materials (with the exception of computer and peripherals) or protective equipment.

- Please enclose a specification of the amounts paid and reimbursements received.

NB: in 2022, training costs cannot be deducted anymore. The deduction will be replaced by the so-called 'STAP-budget', which you can reply to at the Dutch Employee Insurance Agency (UWV).

### Partner maintenance

Did you pay partner maintenance to your ex-spouse or ex-partner in 2021?

(this does not include child maintenance amounts)

- The amount paid in 2021;
- Name, address details and citizen service number (BSN) of your ex-spouse or ex-partner.

### Annuity premiums

- The premiums paid in 2021;
- A copy of the policy (not the proposal), unless previously provided;
- The pension statement (UPO) of your employer's pension fund for 2020.

### Occupational disability insurances

- The premiums paid in 2021;
- A copy of the policy, unless previously provided.

### Donations

Have you made periodic or one-off donations to a Public Benefit Organisation (ANBI)? This could include voluntary work, where you have waived an expense reimbursement to which you were entitled. The donations must be proven in writing. The donations must total more than € 60. Moreover, the donations must exceed a threshold of 1% of the (joint) aggregate income (before deduction of personal deductions) (unless it concerns a so-called periodic donation).

- Please enclose a specification of the amounts paid.

NB: In 2021, personal deductions are also only deductible at a rate of up to 43%.

## Additional information

This questionnaire only covers the most common situations. We kindly request that you inform us of any subjects that are not included in this form, but which may be of importance for your tax return. Please contact us if you have any doubts. Rather one question too many than an incorrect tax return!

It is advisable to contact us in any case if one of the following situations applies to you:

- You have a company or have started your own business (e.g. as a freelancer).
- You are co-entitled in a company.
- You have received an inheritance or gift, or you have given someone a gift yourself.
- You are entitled to a(n) (undivided) share in an inheritance.
- You have shares, claims, rights or debts for which it must be assumed that benefits to be gained from them would also be considered a reward for work performed.
- You have segregated private assets or you are the heir of someone who has done so.
- You have become divorced in 2022 or will soon become divorced.
- You have begun cohabiting in 2022 or will soon do so.
- You emigrated in 2022 or are planning to do so soon.
- You sold your old home or bought another one in 2022 or you are planning to do so soon.
- You temporarily rented out your former home in 2022 or you are planning to do so soon.
- You rented out (im)movable properties or lent money to the business of a family member or partner in 2022 or you are planning to do so soon.
- You rent more than 50 independent houses in the Netherlands below the rental limit of € 752.33 (landlord levy).

**NB:**

We will take care of your tax return in the most beneficial way. This is why we need the complete and correct details. Please contact us if you are not sure which information is considered important.

We accept no liability if the information provided by you is incorrect and/or incomplete.