

2023 income tax return checklist

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Information for 2023 income tax return

To prepare your tax return, we require certain information from you. We have drawn up the questionnaire below to help you provide us with this information as clearly and as fully as possible. Please complete the information, if applicable, and enclose the requested documents (preferably copies).

Personal details

You will find most of these details on the invitation to file your tax return. Please enclose the tax return letter. You do not have to fill in the details already included on that form, unless they are incorrect.

Your details

- Surname and initials : _____
- Address : _____
- Postcode and town/city : _____
- Telephone (home) : _____
- Telephone (work/mobile) : _____
- E-mail : _____
- Citizen service number (BSN) : _____
- Date of birth : _____ M / F
- Bank account for tax refund : _____

Spouse/partner

- Surname and initials : _____
- Address : _____
- Postcode and town/city : _____
- Citizen service number (BSN) : _____
- Date of birth : _____ M / F
- Bank account for tax refund : _____

Please note:

If your spouse/partner also has income or deductibles him/herself, he/she must complete his/her own form.

Does your personal situation in 2023 differ from that in 2022? Yes / No

For married/registered partners:			
<input type="checkbox"/> Were you married/registered partner for the whole of 2023?	Yes / No		
<input type="checkbox"/> Did you get married or enter into a registered partnership in 2023?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Did you permanently separate in 2023?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Did you file for divorce in 2023 and are you registered at a different address in the personal records database (BRP)?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Did you get divorced in 2023?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Did you get married/become registered partners with a prenuptial/partnership agreement?	Yes / No	If so, please send us a copy for our file, unless you have already done so.	
For unmarried couples:			
<input type="checkbox"/> Did you live together for the whole of 2023?	Yes / No		
<input type="checkbox"/> Were you both registered at the same address in the personal records database (BRP) for the whole of 2023?	Yes / No	If not, for which period were you? (dates)	
<input type="checkbox"/> Did you start living together in 2023?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Did you separate in 2023?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Have you entered into a notarial cohabitation contract together?	Yes / No	If so, when? (date of notarial deed)	
<input type="checkbox"/> Have you had a child/children together?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Have you acknowledged a child of your partner?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Has your partner acknowledged a child of yours?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Have you registered as a partner under your partner's pension scheme?	Yes / No	If so, when? (date)	
<input type="checkbox"/> Has your partner registered as a partner under your pension scheme?	Yes / No	If so, when? (date)	

<input type="checkbox"/> Are you joint owners of your home?	Yes / No	If so, since when? (date)	
<input type="checkbox"/> Is an adult housemate/tenant registered at your home address with a minor child who lives with him/her?	Yes / No	If so, since when? (date)	

Please note:

In principle, children up to the age of 27 – including stepchildren and foster children for whom a foster allowance has been received in any year – do not qualify as the tax partner of their parent (or step-parent/foster parent). In certain situations adult foster children have to ask not to be regarded as the tax partner of their foster parent.

Persons who do not live in the Netherlands and are not a qualifying non-resident taxpayer cannot be regarded as a tax partner.

Children

Do you have children who live at home (including stepchildren and foster children and children for whom a co-parenting arrangement applies)? If so, fill in the initials, dates of birth and citizen service numbers (BSNs) of the children below.

Initials	Date of birth	Citizen service number (BSN)

Tax assessments

If available, please enclose:

- Provisional tax assessment(s)/refund(s) for 2023.
- If we are preparing your tax return for the first time this year: a copy of your tax return for 2022.
- Any decisions relating to the 2023 childcare allowance, 2023 housing allowance, 2023 child-based budget or 2023 care allowance.

Work and other income

Income from employers, pensions, etc.

In 2023 did you receive:

- income from employment?;
- a benefit (from the Employee Insurance Agency (UWV), Social Insurance Bank (SVB), etc.)?;
- a pension or annuity payment from which payroll tax was deducted?

In all cases: please enclose a copy of your annual income statement(s) for 2023 and the most recent payslip from your employer(s) or benefits agency/agencies.

Company car or bicycle

If you use a company car or bicycle, the tax payable on the addition to your taxable income will already have been deducted from your salary by your employer. You do not have to supply any information.

Declaration that a car is not being used for private purposes

If your private use is below 500 kilometres, you can apply to the Tax and Customs Administration for a declaration that the car is not being used for private purposes. If you have done so and have handed this declaration over to your employer, no tax will have been deducted.

The Tax and Customs Administration is likely to ask you to demonstrate that you have actually driven so few private kilometres. You can prove this by keeping a detailed driver's logbook (see www.belastingdienst.nl). This must indicate which journeys you made on which date. The destinations and the number of kilometres driven must also be stated. You do not have to enclose your driver's logbook.

Commuting by public transport

Did you regularly travel to work by public transport? If so, please provide the following:

<input type="checkbox"/> A copy of the public transport statement or commuting statement from your employer	
<input type="checkbox"/> If you did not use public transport for the whole year: details of the travel period.	
<input type="checkbox"/> Details of the travel allowance you received from your employer (annual amount)	€

Other income

Do you also have income from other activities, alongside your income from employment?

If so, please send details of:

- the income received;
- the expenses paid.

Please enclose a breakdown.

Mortgage-linked endowment insurance			
<input type="checkbox"/> Did you make use of the option of surrendering your mortgage-linked endowment insurance in 2023?	Yes / No	If so, up to what amount? Please enclose a copy of the statement.	€

Annuity			
<input type="checkbox"/> Did you make use of the option of surrendering your annuity in 2023?	Yes / No	If so, up to what amount? Please enclose a copy of the statement.	€
Pension			
<input type="checkbox"/> Did you make use of the option of commuting your pension in 2023?	Yes / No	If so, up to what amount? Please enclose a copy of the statement.	€
Retirement savings plan (ODV)			
<input type="checkbox"/> Did you make use of the option of commuting your retirement savings plan (ODV) in 2023?	Yes / No	If so, up to what amount? Please enclose a copy of the statement.	€
Spousal maintenance			
Did you receive spousal maintenance in 2023? If so:			
<input type="checkbox"/> Amount (not the amount received for children) Please enclose a copy of proof of payments.	€		
Received from			
<input type="checkbox"/> Name of payor			
<input type="checkbox"/> Address			
<input type="checkbox"/> Postcode and town/city			

Own home

If you are the owner-occupier of your own (main) home	
<input type="checkbox"/> The value according to the local authority's <u>assessment under the Valuation of Immovable Property Act (WOZ)</u> for the 2023 tax year (value reference date of 1 January 2022). Please enclose a copy.	€
<input type="checkbox"/> Mortgage interest paid (not repayments or premiums). Please enclose a copy of annual statement.	€
<input type="checkbox"/> Did you make use of mortgage interest relief on your home before 1 January 2013? If so, from what date? Please also provide a copy of your 2012 income tax return or 2012 mortgage interest statement	Date:

<input type="checkbox"/> Debt remaining at the end of the year. Please enclose a copy of annual statement.	€
<input type="checkbox"/> Ground rent paid. Please enclose a copy of invoices and proof of payments.	€
<input type="checkbox"/> Tax-exempt gifts received relating to purchase, maintenance or improvement of own home or repayment of home acquisition debt.	€
If you temporarily have (or had) two homes (not a second home)	
<input type="checkbox"/> Please provide a copy of the <u>assessment under the Valuation of Immovable Property Act (WOZ)</u> for both homes.	
<input type="checkbox"/> Do you intend to use the vacant (new) property exclusively as your own home within three years?	If so, please also provide details of interest, etc. for this property, as for an owner-occupied home.
<input type="checkbox"/> In 2023 was it less than three years since you left the vacant (previous) property?	If so, please provide the date when you left the previous property (if not yet known to us) and details of interest, etc., as for an owner-occupied home.
<input type="checkbox"/> In 2023 did you temporarily rent out your previous home while waiting to sell it?	If so, please provide details of the rental period.
<input type="checkbox"/> If you rented out your previous home in 2023 and it was not for sale, it is deemed to have become a second home. Please see the 'Second home' section below.	
If you purchased a new home in 2023:	
<input type="checkbox"/> A copy of the <u>completion statement from the notary</u> relating to the purchase of the home	
<input type="checkbox"/> An overview of the costs incurred for the new home, e.g. costs charged by the estate agent, notary, bank, land registry or your mortgage advisor. Please enclose a copy of the invoices and proof of payments.	€
<input type="checkbox"/> Since what date have you been registered at the new address with the local authority?	
If you sold your home in 2023:	
<input type="checkbox"/> A copy of the <u>completion statement from the notary</u> relating to the sale of the home	
<input type="checkbox"/> Details of the costs of selling the home, e.g. costs charged by the estate agent, valuation and advertising costs, and costs of the energy performance certificate. Please enclose a copy of the invoices and proof of payments.	€

<input type="checkbox"/> From what date did you deregister from your old address with the local authority?	
Do you still have any debt remaining following the sale of a previous home (after 28 October 2012 but before 1 January 2018)? If so, please provide details of the remaining debt and the interest paid on it. Please enclose a copy of annual statement.	€

If you took out a new mortgage loan or increased an existing loan in 2023.

- A copy of the loan agreement.
- The advisory report from the mortgage advisor.

If you increased your home acquisition debt in 2023:

- A statement of the expenses incurred to improve or maintain your home, together with evidence.

Have you taken out a savings-based or endowment mortgage for the repayment of your home acquisition debt?

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

Have you opened a blocked investment or savings account for the repayment of your home acquisition debt?

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

In 2023 did you rent out (part of) your home to third parties, temporarily or otherwise? Examples include renting out your home while you were on holiday, room rental to a student, or room rental via Airbnb or as a bed and breakfast.

- If so, provide details of the nature of the rental, the rental period, and your associated income and expenses. Please enclose a copy of proof of payments.

Please note: In 2023 the costs and interest relating to your own home are only deductible at a maximum rate of 36.93%. If your taxable income from employment and home (box 1) exceeds € 73,031, the notional rental value is taxed at 49.50%.

Other immovable property

Second home

Do you have a holiday home or another residential property that is not your home in the Netherlands or abroad?

If so, please provide us with the following information:

- The address(es)
- A statement of the value of the property according to the local authority's assessment under the Valuation of Immovable Property Act (WOZ) for the 2023 tax year (value reference date of 1 January 2022). Please enclose a copy.
- Is the property being rented out on a long-term basis? If so, what is the basic monthly rent? Please provide a copy of the tenancy agreement, unless you have already done so. Please enclose a copy of proof of payments.

Address of holiday home or other property	WOZ value for 2023 tax year (value reference date: 1 January 2022) (€):	Basic monthly rent as at 1 January 2023 (€)

In 2024 the Supreme Court is likely to rule that box 3 income must be calculated on the basis of the actual return received. This means that the income and expenses linked to a second home may have to be declared to the Tax and Customs Administration.

Please therefore provide us with details of the nature of any rental, the rental period, if applicable, and the income and expenses associated with your second home. Please enclose a copy of proof of payments.

Other immovable property

Do you have other immovable property (non-residential) in the Netherlands or abroad? If so, please provide us with the following information:

- The address(es);
- The market value(s) as at 1 January 2023.

Address of other immovable property	Value as at 1 January 2023 (€):

In 2024 the Supreme Court is likely to rule that box 3 income must be calculated on the basis of the actual return received. This means that the income and expenses linked to other immovable property may have to be declared to the Tax and Customs Administration.

Please therefore provide us with details of the nature of the rental, the rental period, and the income and expenses associated with your other immovable property. Please enclose a copy of proof of payments.

Assets made available to a related person or company

If you make assets available to your own company or to a company of a related person, you must declare these assets and the result generated from them as results from other activities. This may include the renting out of a commercial property, warehouse or self-contained workspace, or a claim that you may have. Other situations are also conceivable, however. The rules relating to such transactions (the so-called TBS scheme (*terbeschikkingstellingsregeling*)) may also apply if you make assets available, under unusual conditions, within your family circle to a company of a family member. Please therefore inform us of whether you have any (financial) ties with 'related companies'. If so, please provide us with information including:

- The name and address details or the name and place of business of the related company;
- An indication of the nature of the association (e.g. 'partner's company' or 'father's company');
- The value(s) of the assets made available as at 1 January 2023 and 31 December 2023;
- The most recent assessment under the Valuation of Immovable Property Act (WOZ) of any immovable property made available;
- The income and expenses;
- An overview of the debts related to the assets available as at 1 January 2023 and 31 December 2023, as well as the interest paid.

If you are a spouse or registered partner of the related person, the prenuptial agreement is also important for purposes of your tax return. This also applies if your spouse or registered partner makes the asset available to a related person.

Income from substantial shareholdings

<input type="checkbox"/> Do you (together with your partner) own at least 5% of the shares in a company?	Yes/no	
<input type="checkbox"/> If so, did you receive a dividend on them or did you sell (a portion of) these shares in 2023?	Yes/no	
<input type="checkbox"/> If so, please provide a breakdown of the income and the dividend tax deducted or of the sales proceeds. Please enclose a copy of proof of payments.	Income €	Dividend tax €

Other assets and liabilities (in the Netherlands and abroad)

Bank accounts, savings, receivables and cash

- For all bank and savings accounts, the balance as at 1 January 2023 and 31 December 2023 (copy of annual statement). Also include this information for any minor children;
- For receivables, the balance as at 1 January 2023 and 31 December 2023 (breakdown);
- Cash held, if this comes to more than € 596 (€ 1,192 for partners), as at 1 January 2023 and 31 December 2023.

Securities and other investments, in the broadest sense of the word, but excluding immovable property

- An overview of the composition and value as at 1 January 2023 and 31 December 2023 (e.g. the statement of securities from your bank). This also includes any cryptocurrency that you may hold;
- The amount of dividend tax deducted in 2023;
- The amount of foreign dividends received and foreign dividend tax deducted per fund in 2023;
- For endowment insurance: a copy of the policy (to assess whether an exemption applies, unless this has already been provided) and the annual statement of the accrued value;
- Please provide details of green investments separately. These may be subject to an exemption.

Other assets, NOT for personal use within your own household

- Examples: contents of a property, caravan or boat that you are renting out;
- An overview of the values as at 1 January 2023 and 31 December 2023.

Works of art (at least 70% investment)

- Examples: collection of works of art held as an investment, collection of vintage cars held as an investment;
- An overview of the values as at 1 January 2023 and 31 December 2023.

Debts

- All debts, such as debts resulting from the purchase of a second home, boat or caravan, debts to banks, credit-card companies, department stores, suppliers of gas, water, electricity, internet and telephony services, etc. (but *not* debts entered into in connection with your own home);
- An overview of the values as at 1 January 2023 and 31 December 2023.

In 2024 the Supreme Court is likely to rule that box 3 income must be calculated on the basis of the actual return received. This means that the income and expenses linked to your other assets and liabilities may have to be declared to the Tax and Customs Administration.

Please therefore provide us with details of the income and expenses associated with your other assets and liabilities. Please enclose a copy of proof of payments.

Specific deductibles

Medical expenses

If you paid out substantial medical expenses in 2023 that were 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. Under certain conditions, the costs of following a specific diet and transport costs are deductible. The following are examples of costs that are **not** regarded as medical expenses: your health insurance premiums, personal contributions or excesses under the Healthcare Insurance Act (Zvw), expenses for care that are compulsorily insured under the Healthcare Insurance Act, funeral expenses, personal contributions under the Long-Term Care Act (WLZ) and Social Support Act (WMO), spectacles or contact lenses, laser eye surgery, mobility scooters, wheelchairs, adaptations to the home, certain in-vitro fertilisation treatments, crutches, walking frames, rollators, and expenses relating to mental healthcare or dyslexia support for minors.

Please note: An income-dependent threshold applies to the deduction of medical expenses. For a single person with an aggregate income (total income from boxes 1, 2 and 3) of up to € 8,603 the threshold is € 149. In the case of incomes above € 8,603 up to € 45,695 it amounts to 1.65% of the aggregate income. For incomes exceeding € 45,695, the threshold is € 753 plus 5.75% of the aggregate income above € 45,695. If your expenses are lower than the applicable threshold, no deduction is possible. If you think you are entitled to a deduction, please provide a breakdown of all medical expenses. For tax partners the medical expenses and aggregate incomes are added together and adapted thresholds apply.

Spousal maintenance

Did you pay maintenance to your ex-husband/wife or ex-partner in 2023?

(This does *not* include child maintenance)

- The amount paid in 2023 and proof of payments;
- The name, address and citizen service number (BSN) of your ex-husband/wife or ex-partner.

Annuity premiums

- The premiums paid in 2023 and proof of payments;
- A copy of the policy (not the proposal), unless you have already supplied this;
- Brokerage costs paid for an immediately effective annuity and proof of payment;
- The pension statement (UPO) from your employer's pension fund for 2022.

Please note: The annual margin and reserve margin increased from 2023

Invalidity insurance

- The premiums paid in 2023 and proof of payments;
- A copy of the policy taken out, unless you have already supplied this.

Donations

Have you made any periodic or one-off donations to a public benefit organisation (ANBI)? Also consider any voluntary work you may have carried out for which you waived an expense allowance to which you were entitled. It must be possible to provide written proof of any donations made. The donations must amount to more than € 60 in total. They must also exceed a threshold of 1% of your (joint) aggregate income (before any personal deductions are deducted), except in the case of a so-called periodic gift.

- Please enclose a breakdown of the amounts paid and proof of payments.

Please note: In 2023 personal deductions (medical expenses, spousal maintenance and donations) can only be deducted at a maximum rate of 36.93%.

Other information

This questionnaire covers only the most common situations. You should inform us about any matters that are not included in this form, but that could be relevant to your tax return. Please contact us in the event of doubt. It is better to ask one question too many than file an incorrect return!

We advise you to contact us in any case if one of the following situations applies to you:

- You have a company or have started a business (e.g. in a self-employed capacity).
- You are a co-titleholder (*medegerechtigde*) in a company.
- You have received an inheritance or a gift or have made a gift yourself.
- You are entitled to an (undivided) share in an inheritance.
- You have shares, claims, rights or debts and it must be assumed that any gains resulting from them would partly constitute remuneration for work performed.
- You have placed assets in a segregated private fund (APV) or are an heir of someone who has done so.

Please note:

We will prepare your tax return as advantageously as possible for you. To do so, we require complete and accurate information. Please contact us if you have any doubts about what information is relevant.

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