

Income tax return data 2023

We need your information to prepare your tax return. To enable you to provide this information clearly and as completely as possible, we have drawn up the questionnaire below. We ask you to fill in the details, where applicable, and to send the requested documents (preferably copies thereof).

Personal data

Most of this information can be found on the invitation to file a tax return. Enclose the declaration letter. You do not need to fill in the information already on that form below, unless it is incorrect.

Your details

1. Name and initials : _____
2. Address : _____
3. Zip code and city : _____
4. Phone private : _____
5. Work/Mobile Phone : _____
6. Email : _____
7. Citizen Service Number (BSN) : _____
8. Date of birth : _____ M / F
9. Bank account refund : _____

Spouse / partner

10. Name and initials : _____
11. Address : _____
12. Zip code and city : _____
13. Citizen Service Number (BSN) : _____
14. Date of birth : _____ M / F
15. Bank account refund : _____

Please note:

If your spouse/partner also has income or deductions of their own, he or she will need to fill out their own form.

Is your personal situation different in 2023 than it was in 2022?

Yes / No

For married/registered partners:			
<input type="checkbox"/> Have you been married/registered partners throughout 2023?	Yes / No		
<input type="checkbox"/> Are you married or in a registered partnership in 2023?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Did you start living sustainably apart in 2023?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Did you file a petition for divorce in 2023 and are you registered at a different address in the Personal Records Database?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Are you divorced in 2023?	Yes / No	If yes, on (date)	
1. Are you married/registered partners under a prenuptial agreement/partnership agreement?	Yes / No	If so, we would like to receive a copy for our file, unless we have already received it from you.	
Voor ongehuwden:			
<input type="checkbox"/> Did you live together for the whole year 2023?	Yes / No		
<input type="checkbox"/> Are you both registered at the same address in the Personal Records Database for the whole of 2023?	Yes / No	If not, what period? (dates)	
<input type="checkbox"/> Did you move in together in 2023?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Did you break up in 2023?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Do you have a notarial cohabitation contract together?	Yes / No	If yes, on (date of notarial deed)	
<input type="checkbox"/> Have you had a child(ren) together?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Have you acknowledged a child of your partner?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Has your partner acknowledged one of your children?	Yes / No	If yes, on (date)	

<input type="checkbox"/> Are you registered as a partner for your partner's pension scheme?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Is your partner registered as a partner for your pension scheme?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Do you own your home together?	Yes / No	If yes, on (date)	
<input type="checkbox"/> Is an adult roommate/tenant registered at your home address with a minor child who lives with him/her?	Yes / No	If yes, from (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 tax partners of their (step/foster) parent. In certain situations, adult foster children must request not to be regarded as tax partners of their foster parent.

Persons who do not live in the Netherlands and are not qualifying foreign taxpayers cannot qualify as tax partners.

Children

Do you have children living at home (including stepchildren, foster children and children who are co-parented)? If so: fill in the initials, dates of birth and citizen service numbers (BSN) of the children below.

Initials	Date of birth	Social security number (BSN)

Taks assessments

If present, enclose:

- Provisional assessment(s)/refund(s) 2023.
- If you have your tax return taken care of by us for the first time this year: a copy of your tax return for 2022.
- Possible decisions childcare allowance 2023, rent allowance 2023, child-related budget 2023 or healthcare allowance 2023.

Work and other income

Employers' income, pensions, etc.

In 2023, did you have:

- Income from employment;
- a benefit (from the UWV, Sociale Verzekeringsbank and the like);
- a pension payment or an annuity payment, from which payroll tax has been deducted.

In all cases: include a copy of the 2023 annual statement(s) and the most recent salary slip from employer(s) or benefits agency(s).

Company car or bicycle

If you drive a company car or bicycle, your employer has already deducted the tax that must be paid on the addition from your salary. You don't need to provide any data.

Declaration of no private use of a car

If you drive less than 500 private kilometres, you can apply for a Declaration of no private use of a car from the Tax and Customs Administration. If you have done so and handed over that statement to your employer, no tax has 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 kilometers. You can prove this with a detailed trip administration (see www.belastingdienst.nl). This should show which journeys you made on which date. The destinations and the number of kilometres driven must also be indicated. You don't have to send the trip administration.

Commuting by public transport

Have you regularly used public transport to get to work? If yes, then give up:

<input type="checkbox"/> A copy of your employer's public transport declaration or travel declaration.	
<input type="checkbox"/> If you did not travel all year round: the travel period	
<input type="checkbox"/> The travel allowance you received from your employer (annual amount)	€

Other income

Do you have income from other activities in addition to your income from employment?

If so, please send a statement of:

- the income received;
- the costs paid.

Please include a specification.

Endowment insurance for owner-occupied homes			
<input type="checkbox"/> Have you made use of the option to buy off your endowment insurance for your own home in 2023??	Yes / No	If so, to what amount? Please provide a copy of the statement.	€
Tribal right/annuity			
<input type="checkbox"/> Have you made use of the option to buy off your tribal right and/or annuity in 2023?	Yes / No	If so, up to what amount? Please provide a copy of the statement.	€
Pension			
<input type="checkbox"/> Have you made use of the option to buy off your pension in 2023?	Yes / No	If so, to what amount? Please provide a copy of the statement.	€
Oudedagsverplichting			
<input type="checkbox"/> Did you make use of the option to buy off your retirement obligation in 2023??	Yes / No	If so, up to what amount? Please provide a copy of the statement.	€
Alimony			
Did you receive alimony in 2023? If yes:			
<input type="checkbox"/> Amount (not the amount received for children). Please attach a copy of the receipts.	€		
Received from			
<input type="checkbox"/> Payer's name			
<input type="checkbox"/> Address			
<input type="checkbox"/> Zip code and city			

Owning your house

If you are the owner and occupant of your own (main) home	
<input type="checkbox"/> The value according to the <u>municipality's WOZ decision</u> for the tax year 2023 (value reference date as of 1 January 2022). Please attach a copy.	€
<input type="checkbox"/> Mortgage interest paid (not repayment or premiums). Please attach a copy of the annual statement.	€
<input type="checkbox"/> Did you already make use of the interest deduction for your own home before 1 January 2013? If so, from what date and please provide a copy of the 2012 income tax return or submit a mortgage interest statement for 2012	Date:
<input type="checkbox"/> Remaining debt at the end of the year. Please attach a copy of the annual statement.	€
<input type="checkbox"/> Paid ground rent. Please attach copies of invoices and proof of payment.	€
<input type="checkbox"/> Exempt gifts received for the acquisition, maintenance, improvement or repayment of owner-occupied home debt.	€
If you have (had) two temporary homes (not a second home)	
<input type="checkbox"/> A copy of the <u>WOZ decision</u> for both houses.	
<input type="checkbox"/> Is the vacant (new) home exclusively intended to serve as an owner-occupied home within three years?	If so, then also for this property statement of interest and the like such as for an owner-occupied home.
<input type="checkbox"/> Was the vacant (former) home vacated in 2023 less than three years ago?	If so, the date on which the former owner-occupied home was vacated (as far as we are not yet aware) and a statement of interest and the like, such as that of the owner-occupied home.
<input type="checkbox"/> Has the former owner-occupied home been temporarily rented out in 2023 pending sale?	If so, indication of the rental period.
If you bought a new home of your own in 2023:	
<input type="checkbox"/> A copy of the <u>notary's statement</u> of the purchase of the property	

<input type="checkbox"/> An overview of the costs incurred for the new home, such as costs from the estate agent, the notary, the bank, the land registry or your mortgage advisor. Please attach copies of invoices and receipts.	€
<input type="checkbox"/> From what date are you registered with the municipality at the new address??	
If you sold your own home in 2023:	
<input type="checkbox"/> A copy of the <u>notary's statement</u> of the sale of the house	
<input type="checkbox"/> Selling costs of the property, such as estate agent fees, appraisal costs and advertising costs, energy label costs. Please attach copies of invoices and receipts.	€
<input type="checkbox"/> From what date are you deregistered from the municipality at your old address??	
<input type="checkbox"/> Do you still have a residual debt after selling a former owner-occupied 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 attach a copy of the annual statement.	€

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

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

If you increased your home equity debt in 2023:

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

Have you taken out a savings or life mortgage to pay off your home equity debts?

- If so: a copy of the policy (not the quote!), unless you have already provided it to us before.

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

- If so, a copy of the agreement, unless you have previously provided it to us.

Have you rented out (part of) your own home to third parties in 2023, temporarily or otherwise? Think, for example, of renting out your home during your holiday, renting out a room to a student or renting out a room via AirBNB or as a bed and breakfast?

- If so, a statement of the nature of the rental, the rental period, the income and the costs you have incurred in connection with this rental. Please attach a copy of the receipts.

Please note! In 2023, the costs and interest relating to the owner-occupied home will only be deductible at a rate of up to 36.93%. If the taxable income from work and the property (box 1) is more than € 73,031, the notional value for owner-occupied dwellings is taxed at 49.50%.

Other real estate

Second home

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

If so, we would like to receive the following information:

- The address(es)
- A statement of the value of the property according to the municipality's WOZ decision for the tax year 2023 (value reference date as of 1 January 2022). Please include a copy.
- Will the property be rented out on a long-term basis? If so, what is the basic rent per month? Please provide a copy of the rental contract, unless you have already provided it to us. Please attach a copy of the receipts.

Address holiday home, other property	Woz-Value for the 2023 tax year (Value reference date 1 January 2022) (€):	Basic rent per month as of 1 January 2023 (€)

There is a good chance that the Supreme Court will rule in 2024 that the box 3 income must be calculated on the actual return received. This means that the income and costs of the second home may have to be reported to the Tax and Customs Administration.

That is why we will receive a statement from you of the nature of the possible rental and, if applicable, the rental period, the income and the costs you have incurred in connection with the second home. Please attach a copy of the receipts.

Other real estate

Do you have other real estate (not homes) in the Netherlands or abroad? If so, we would like to receive the following information:

- The address(es);
- The value(s) at free sale as of January 1, 2023.

Address of other real estate	Value per 1 January 2023 (€):

There is a good chance that the Supreme Court will rule in 2024 that the box 3 income must be calculated on the actual return received. This means that the income and costs of the second home may have to be reported to the Tax and Customs Administration.

That is why we will receive a statement from you of the nature of the rental, the rental period, the income and the costs you have incurred in connection with the other immovable property. Please attach a copy of the receipts.

Provision of assets to a related person or private limited company

If you make assets available to your own private limited company or to a company or private limited company of a related person, you must declare those assets and the result therefrom as the result of other activities. You can think of renting out a business premises, warehouse, independent workspace or having a debt claim. But other situations are also possible. Even if, under unusual conditions, you make assets available to a company or private limited company of a family member within the family sphere, the posting scheme may apply. We therefore ask you to inform us whether you have (financial) ties with 'affiliated companies or companies'. If so, we would like to receive, among other things,:

- the N.A.W. data or the name and place of business of the affiliated company or private limited company;
- An indication of the nature of the relationship (e.g. "business partner" or "father's private limited company")”);
- the value(s) as at 1 January 2023 and 31 December 2023 of the assets made available;
- the most recent WOZ decision of any immovable property made available;
- Revenues and costs.

If you are a spouse or registered partner of the related person, the prenuptial agreement is important for the declaration. This also applies if your spouse or civil partner makes the property available to a related person.

Income from a substantial interest

<input type="checkbox"/> Are you (together with your partner) the owner of at least 5% of the shares in a private limited company or public limited company?	Yes/No	
<input type="checkbox"/> If so, did you receive a dividend from this in 2023 or did you sell (part of) these shares?	Yes/No	
<input type="checkbox"/> If so, please provide a breakdown of the income and the withholding tax or the proceeds of the sale. Please attach a copy of the receipts.	Revenue €	Dividend withholding tax €

Other assets and liabilities (in the Netherlands and abroad)

Bank accounts, savings, receivables and cash

- ❑ The balance of all bank and savings accounts as at 1 January 2023 and 31 December 2023 (copy of annual statement). Including those of underage children;
- ❑ Of the receivables, the balance as at 1 January 2023 and 31 December 2023 (specification);
- ❑ Cash to the extent that more than €596 (€1,192 for partners) as of 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 of 1 January 2023 and 31 December 2023 (e.g. your bank's fund statement). This also includes any possession of cryptocurrencies;
- ❑ The amount of dividend withholding tax withheld in 2023;
- ❑ The amount of foreign dividends received and foreign dividend withholding tax withheld in 2023 by fund;
- ❑ In the case of endowment insurance: a copy of the policy (to assess whether an exemption applies, unless it has already been issued) and the annual statement of the accrued value;
- ❑ Geef groene beleggingen apart aan. Hiervoor kan een vrijstelling gelden.

Other belongings, NOT for personal use in your own household

- ❑ Examples: contents in a rented home, a rented caravan or boat;
- ❑ An overview of its values as of 1 January 2023 and 31 December 2023.

Works of art (at least 70% investment)

- ❑ Examples: collection of art objects for investment, collection of vintage cars for investment;
- ❑ An overview of its values as of 1 January 2023 and 31 December 2023.

Debs

- ❑ 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 telephony etc. (but *not* the debt incurred for the own home);
- ❑ An overview of its values as of 1 January 2023 and 31 December 2023.

There is a good chance that the Supreme Court will rule in 2024 that the box 3 income must be calculated on the actual return received. This means that the income and costs of the second home may have to be reported to the Tax and Customs Administration.

That is why we will receive a statement from you of the income and costs you have incurred in connection with the other assets and debts. Please attach a copy of the receipts.

Special deductions

Health

If you paid a significant amount of medical expenses in 2023 that is not covered by your insurance, then you may be entitled to a medical deduction. Medical expenses include the non-reimbursed costs of doctors, hospitals, treatments prescribed by a doctor and medical devices. Dietary costs and transport costs can also be deducted under certain conditions. **For** example, premiums for your health insurance, personal contributions or deductibles under the Health Insurance Act, expenses for care that are compulsorily insured under the Health Insurance Act, funeral costs, personal contributions under the WLZ and WMO, glasses or contact lenses, laser eye treatments, mobility scooters, wheelchairs, adaptations to a home, certain in vitro fertilization treatments, crutches, walkers, walkers, expenses for mental health care or dyslexia of minors.

Please note: There is an income-related threshold for the deduction of medical expenses. For a single person with a collective income of up to €8,603, the threshold is €149. For income above € 8,603 up to and including € 45,695, this is 1.65% of the total income. For income above €45,695, the threshold is €753 plus 5.75% on the aggregate income above €45,695. If your costs are lower than the applicable threshold, then nothing is deductible. If you think you will be able to deduct a deduction, please provide a breakdown of all medical expenses. For tax partners, the medical expenses and aggregate income are added together, and adjusted thresholds apply.

Alimony

Did you pay alimony to your ex-spouse or ex-partner in 2023?

(It's *not* about alimony for the children)

- The amount paid in 2023 and receipts;
- Name, address and social security number of your ex-spouse or ex-partner.

Annuity premiums

- Premiums and receipts paid in 2023;
- A copy of the policy (not the quote), unless previously provided;
- Brokerage fees paid for an immediate annuity and proof of payment;
- The pension statement (UPO) of your employer's pension fund for 2022.

Please note: From 2023, the annual and reservation space have been expanded

Disability insurance

- Premiums and receipts paid in 2023;
- A copy of the policy taken out, unless previously provided.

Donations

Have you made periodic or one-off donations to a public benefit institution (ANBI)? Also consider possible volunteer work, where you have waived an expense allowance to which you were entitled. Donations must be able to be demonstrated in writing. The donations must amount to more than €60 in total. In addition, the donations must exceed a threshold of 1% of the (joint) aggregate income (before deduction of personal deduction) (unless it is a so-called periodic gift).

- Include a breakdown of the amounts paid and proof of payment.

Please note! In 2023, the personal deductions will only be deductible at a rate of up to 36.93%.

Other information

This questionnaire covers only the most common situations. We ask you to inform us of the topics that are not included in this form, but that may be relevant to your declaration. Please contact us if you have any doubts. It's better to ask one question too many than to make an incorrect declaration!

In any case, it is recommended that you contact us if any of the following apply to you:

- You have a business or have started a business (e.g. self-employed person)).
- You are a co-owner in a company.
- You have received an inheritance or a gift, or you have made a donation yourself.
- You are entitled to an (undivided) share in an inheritance.
- You have shares, receivables, rights or debts of which it must be assumed that the benefits to be obtained from them are also a reward for work performed.
- You have segregated assets in segregated private assets or you are the heir of someone who has done so.

Please note!

We take care of your declaration as cheaply as possible. To do this, we need complete and accurate data. Please contact us if you are unsure which data is important.

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