

Checklist Income tax return 2017

E-mail address: _____

In order for us to be able to deal with your tax return 2017 it is important that you collate and provide the following information:

1. Personal details

your details:

any partner/spouse:

Name		
Address		
Postcode		
Residence		
Date of birth		
Citizen service number (tax and social insurance number)		
Telephone number		

Children living at home:

Initials	Date of birth	Civil service number

We request you to inform us of any changes in your personal situation (e.g.: property move/divorce/cohabitation/extension of the propertyhold). These can have consequences for your tax return!

In order to establish whether you have a fiscal partner in 2017, it is very important that you answer the questions below correctly and in full

For married couples:

Were you married the whole year 2017?	Yes/No
Did you marry in 2017?	Yes/No If yes, as from:
Did you durably separate in 2017?	Yes/No If yes, as from:
Did you both live at the same address for the whole year 2017? the Municipal basic administration?	Yes/No If no, in which period did you:
Did you get divorced in 2017?	Yes/No If yes on:
Application for divorce /separation from bed and board submitted?	Yes/No If yes, on:
Did you marry with a prenuptial agreement?	Yes/No

For the unmarried:

Did you live together throughout the whole year 2017?	Yes/No
Did you both live at the same address for the whole year 2017? the Municipal basic administration?	Yes/No If no, in which period did you:
Did you move in together in 2017?	Yes/No If yes on:
Did you separate in 2017?	Yes/No If yes on:
Do you have a cohabitation agreement?	Yes/No If yes, from: to:
Do you have a child together?	Yes/No If yes, date of birth:
Have you a recognised a child of your partner?	Yes/No If yes, as from:
Are you registered in a pension fund as partners?	Yes/No If yes, as from:
Are you the joint owners of a property that [is] your main residence?	Yes/No If yes, since:
Is a minor child of you or you both registered at the residence address?	Yes/No

2. Work and other income

Income from employers, SVB, UWV, (redemption) pensions, (redemption) annuities, etc.

- All the annual statements you have received from your employers and/or allowance agencies.
- If you travelled from and to your work using public transport:

The single travel distance home/work	
The number of days each week that you travelled	
The amount of remuneration from employer	
Copy public transport statement/travel statement employer.	
If you did not travel the whole year: the travel period.	

- All other earnings that you have received in 2017, but for which no tax was withheld, Costs incurred due to these other earnings

3. Maintenance

- Overview of received maintenance (not the amount of the received child maintenance) and the Effective date.
- Overview of any alimony paid by you or your partner to (a) former partner(s).
- Particulars of the former partner(s) (name, address, date of birth, civil service number!)

4. Own dwelling

If there were temporarily two properties, please provide the information below for both properties.

- A copy of the WOZ decree of the municipality for the year 2017 (evaluation date 01-01-2016).
- A copy of the annual statement of the mortgage provider indicating the paid mortgage interest in 2017 and the remaining of the mortgage credit as at 31-12-2017.
- A copy of the loan agreement if the first property was bought in 2017 or if an existing mortgage was increased (new rules apply to these loans!!).
- when increased property debt in 2017: a statement of the expenses made for the improvement or maintenance of the property.
- If a leasehold was owed in 2017, the proof of the ground rent paid.
- Is the property listed as monument?
- A statement of possibly received state contribution (subsidy) for the own property.
- Information about received donations regarding acquisition, maintenance, improvement or settlement of the own dwelling debt.
- If there are temporarily two properties: when will the new property be occupied or when was the former property left?

- Is the former own dwelling temporarily leased awaiting sale?
If yes rental period _____ through to _____. Monthly rent only € _____.
- Copy of the payment of the notary when buying or selling a property.
- Overview of the expenses made for the sale or purchase (notary costs, tax, broker, etc.) if not indicated on the notary payment.
- Date transfer to new address at the municipality _____.
- Was a residual debt generated after the sale of the own dwelling (on 29 October 2012 or later)?
If yes add the year with the paid interest in 2017.
- Have you got an own dwelling reserve? (if you have sold a property after 2009). Please indicate the balance of the own dwelling reserve.
- Information about settled capital, saving or investment insurance at the sale of the property.

5. Other assets and debts (bank credits, investments, other properties)

- An indication of the balances of all postal and bank accounts, as well as savings (inland and abroad) as of 1 January 2017 of you, your partner and minor children.
- If you have claims, please indicate the amounts as at 1 January 2017.
- An indication of the value of your investments and the deducted dividend tax in 2017 as at 1 January 2017.
- If you have any other (immovable) property other than the own dwelling; the WOZ value with evaluation date 01-01-2014. If the immovable property is located abroad; the value in the economic traffic as of 01-01-2017.
- Is the immovable property above rented out? If yes, monthly rent only _____.
- Have you got the land of the immovable property above in leasehold? If yes, please provide proof of ground rent.
- The present cash money as at 1 January 2017 if this amounts to more than € 522 per person _____.
- An indication of the balances of loans, fundings and credits as at 1 January 2017.

6. Special deductions

Medical expenditure

A schedule per person of all self paid costs due to illness that are not paid by the health insurer and are outside the excess (think also of travel expenses and diets prescribed by the doctor (please submit statement)). Glasses, contact lenses, eye laser treatments, wheelchairs as well as medication not prescribed by a doctor, do not qualify for deduction.

- Deduction threshold: income < € 40.296? -> 1,65%;
- Deduction threshold: income > € 40.296? -> € 665 + 5,75% * income above € 40.296

Donations

An overview of all demonstrable payments/donations to institutions for general allowance and/or a copy of the notarial deed for a periodical payment to an institution or association.

Voluntary work, whereby you relinquished payment of expenses you are entitled to, is a donation too. Consultation thereof is written proof!

Study costs

Evidence of study expenses of yourself or your partner (not paid by the employer). These can relate to a training course for a new profession or a training course to better exercise your current profession.

7. Capital, annuity and work incapacity insurances

It is sometimes difficult to distinguish capital sum insurance and annuity insurance. To prevent amounts are unrightfully deducted, it is important we receive a copy of the policy!!

Annuity and capital insurances

- Copy policy
- The date the insurance was subscribed.
- The value of the insurance.
- The annuity premiums paid (proof of payment!)
- A statement of your employer or pension insurer about the pension growth (factor A) in 2016.

Attention! Deduction of annuity premiums is only possible in case of pension shortage caused by too little pension built up in the relevant year and the 7 previous years. In order to calculate this, we require the factor A indicated above, or any calculations that have already been made of the extended deduction and the 'catch-up' deduction.

Work incapacity insurances

The premiums paid in 2017 and a copy of the policy(/ies)

8. Taxes

- The possibly already received provisional tax assessment (or return) income tax 2017.
- If the return was not processed by us earlier; a copy of the return for the year 2016.
- In case of considerably varying income we request that you, if we have not dealt with your return in the past years, provide us with the returns of the years 2012 through to 2016 (regarding possible average).
- Have you already received allowances in the year 2017?

Care allowance	Yes No
Rent allowance	Yes No
Child-related budget	Yes No
Child care allowance	Yes No
- o If you qualify for not yet received allowances, do you want us to apply for them on your behalf? _____
The costs will depend on the type of allowance to be requested. This also applies to applying/changing/stopping a provisional income tax assessment/national insurance contributions.

9. Other information

This questionnaire only covers the most frequent situations. We request you to communicate us subjects not covered on this form, but which might be of importance for your return. Please contact us in case of doubt. We prefer you to ask too many questions than an incorrect return!

Think for example of the following:

- o Start-up of a company.
- o Ownership of more than 5% of shares in a B.V..
- o The letting of real property or loan of money to the company of a family relative or your partner.
- o Receiving an inheritance or donation or making a donation.
- o Divorce

Do you wish to receive the by us completed tax return by post or rather by email? By post
 By e-mail

Attention!

We will process the return(s) as favourably as possible for you. That is why we need the full and accurate data. Providing false or incomplete information can lead to a false return and could also have a cost-increasing effect. Ensure that all information is present.

We do not accept liability if the data supplied by you are incorrect and/or incomplete.