



SALARY AND OTHER INCOME – please provide

- 2020 year-end salary statement ('jaaropgave') from employer(s) and benefits agencies (e.g. UWV, AOW, Pension, etc.), including foreign income and pension
- Overview other income not processed through Dutch payroll
- Overview of self-employed income (including expenses), e.g. for freelancers.
- Overview alimony received
- Overview premiums paid for disability insurance or additional retirement plans ("lijfrente")



SALARY AND OTHER SOURCES OF INCOME – special situations

Entrepreneurs (specific fee applies) – please provide

- Balance sheet & profit and loss account or overview of income and expenses

International allocation of employment incomee – please provide

Applicable to (i) US nationals with 30% ruling, (ii) non-residents and (iii) residents with employment income that is partly attributable to and taxable in other country

- Monthly payslips
- Travel calendar(s), if you don't have a travel calendar please complete one by using this link http://ttt-group.com/knowledge-base/2015-workday-calendar/?_sft_post-type=interesting-downloads
- Copy of RSU, Stock option, Share plan(s)
- Information on grant and vesting (dates, prices, etc.)
- Periods to which other than base salary payments relate to (like holiday allowance, bonus, etc.)

In case of migration year – please provide

- Income earned in period of non-Dutch residency (provide income statements/payslips)*



DUTCH PRINCIPAL RESIDENCE – please provide

When you own a house in the Netherlands which is your main residence

- WOZ-value-statement from the municipality per January 1, 2019 (received early 2020)
- Annual overview (mortgage) interest payments relating to your house
- Overview of periodic land lease payments ("erfpacht") paid in 2020 (if applicable)
- If you rent(ed) out your house (e.g. Airbnb or student room), please provide rental income



If you bought or sold a main residence

- Notary invoice/statement
- Invoices from realtors / appraisers ("taxatie" for instance)
- Overview mortgage bank
- Overview expenses relating to home improvement or maintenance
- Please inform if you sold a prior Dutch principal residence in the past 3 years

SPECIAL SITUATIONS – please inform and provide further details

- | | | |
|------------------------------------------------------------------------------|-----|----|
| ○ Do you have investment falling under the lucrative investment regulations? | Yes | No |
| ○ Do you make contributions into a foreign pension plan? | Yes | No |

* Please be informed that income received prior to immigration to or after emigration from the Netherlands may need to be reported. The income will not be taxed, but the worldwide income may be relevant to report for purposes of determining the income-dependent levy rebates.

**SUBSTANTIAL INTEREST – please inform**

Are you, whether or not together with your partner and / or any related children:

- A shareholder of at least 5% of the issued capital (or of a particular type) in a domestic or foreign company (consider the private company with limited liability or the public limited company).
- Owner of at least 5% of the profit-sharing certificates of a domestic or foreign company
- Owner of the voting rights to at least 5% of the votes in a cooperative or an association on a cooperative basis
- Owner of the options to at least 5% of the shares (also per type), to be acquired in a domestic or foreign company

If yes: please check the box:

**If yes, please provide the following information:**

- Name of the company:
- Address details of the company:

- Number of shares in the company, including ratio/percentage:
- If any dividends has been paid, provide statement / details
- If any shares have been sold, provide statement / details
- In case of sale, business succession, death, liquidation and gifts, provide statements / details
- Annual account 2020 or any details on current account between shareholder and company

Important note:

If you are a non-resident taxpayer of the Netherlands or resident taxpayer with the 30% ruling and you have no directly held interest into a Dutch company (e.g. you hold the interest via a foreign entity and/or you only have a directly held interest in a foreign company) you can skip this section.

**IF TOTAL SAVINGS / INVESTMENTS > € 30.846 or € 61.692 (fiscal partners) Please provide value per 1-1-2020****When you are a resident taxpayer of the Netherlands**

You need to report your global/worldwide assets, exemptions may apply. Please provide:

- o Annual overview of bank accounts
- o Annual overview of stocks, bonds and other securities
- o Overview of other assets, eg. claims, cash (> € 543 or € 1.086 (fiscal partners), crypto, etc.)
- o Overview of loans and debts
- o Overview of policies 'kapitaalverzekeringen' (endowment insurances)
- o (WOZ-)value of foreign or Dutch property (not your main residence) and/or entitlements to real estate (e.g. usufruct, bare ownership)
- o Apartment owners: VVE share is taxable in Box 3
- o Overview of dividend received and dividend tax paid (Dutch and/or foreign)

**When you are a non-resident taxpayer of the Netherlands or 30% ruling holder electing for partial non-resident treatment**

You only need to report your Dutch source income / assets. Please provide:

- o (WOZ-)value of foreign or Dutch property (not your main residence) and/or entitlements to real estate (e.g. usufruct, bare ownership)

SPECIAL SITUATIONS – please inform and provide further details**When you rent out your house (not your main residence) – please provide**

- o WOZ value
- o Value of mortgage loan
- o The situation on January 1, 2020, ie. the house is empty or rented out
- o Rental fee applicable on January 1, 2020

If you pay land lease ("erfpacht") – please provide

- o Amount paid in 2019

CHECKLIST 2020 DUTCH INCOME TAX RETURN
Taxable deductions**TAX-DEDUCTIBLE EXPENSES**

- o Overview of non-insured healthcare expenses e.g. dentist, medication, etc. (only deductible when exceeding income bases threshold)
- o Overview of educational expenses you paid yourself, e.g. tuition fees, books, etc. (only deductible when exceeding € 250 threshold, and max € 15,000)
- o Overview of alimony paid (please provide name, address and, if applicable, BSN of former spouse)
- o Overview charitable donations (exceeding threshold of 1% of income or 5 yrs contractual agreed)
- o Life annuity contributions (only deductible in case of pension shortage)

