

**BASIC DETAILS – please complete**

- Name:
- BSN:
- Date of birth:
- Copy of valid ID*
- Married / Fiscal Partner: Yes No
 - If yes, copy of valid ID* of your spouse / fiscal partner including BSN number
- If applicable, please complete the below for your (fiscal) partner and children living with you:

| | | | |
|----------|-----------|---------------|-----|
| Initials | Last name | Date of birth | BSN |
|----------|-----------|---------------|-----|

- Dutch tax resident: Yes No

**FISCAL DATA – please provide**

- Copy of the 2020 tax return, if applicable (unless prepared by us)
- Copy of 2021 preliminary tax assessment (indicating advance 2021 payments or refunds)
- Tax authorities' notice to file a return (if issued)

If applicable:

- Copy of 30% ruling
- Has the 30% ruling ended in 2021: Yes No
 - If yes, please provide end date:
- Copy of Certificate of Coverage /A1 statement in case social security coverage in another country

SPECIAL TAX SITUATIONS – please complete**In case of immigration year:**

- Immigration date: Previous country of residence:
- Immigration date fiscal partner (if applicable):
- Date of registration with Dutch municipality:

In case of emigration year:

- Emigration date: Destination country of residence:
- Emigration date fiscal partner (if applicable):
- Date of deregistration with Dutch municipality:
- Did you participate in a Dutch pension scheme and/or life annuity?: Yes No
 - If yes, please provide premiums paid and value of Dutch pension and/or life annuity

**In case of divorce:**

- Date of filing for the divorce:
- Separation date:
- Copy of divorce agreement and/or co-parenting agreement (if applicable)

**US nationals with 30%:**

- Please check the box if applicable:

* Only applicable if this is the first time you are using our services. If you wish to delete some information on your ID (such as photo and passport number), please feel free in doing so. You can also make use of the "KopieID" app.



SALARY AND OTHER INCOME – please provide

- o 2021 year-end salary statement ('jaaropgave') from employer(s) and benefits agencies (e.g. UWV, AOW, Pension, etc.), including foreign income and pension
- o Overview other income not processed through Dutch payroll
- o Overview of self-employed income (including expenses), e.g. for freelancers.
- o Overview alimony received
- o 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

- o 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

- o Monthly payslips
- o 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
- o Copy of RSU, Stock option, Share plan(s)
- o Information on grant and vesting (dates, prices, etc.)
- o Periods to which other than base salary payments relate to (like holiday allowance, bonus, etc.)

In case of migration year – please provide

- o 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

- o WOZ-value-statement from the municipality per January 1, 2020 (received early 2021)
- o Annual overview (mortgage) interest payments relating to your house
- o Overview of periodic land lease payments ("erfpacht") paid in 2021 (if applicable)
- o 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

- o Notary invoice/statement of the house purchased
- o Invoices from realtors / appraisers ("taxatie" for instance)
- o Overview / financial statement mortgage bank
- o Overview expenses relating to home improvement or maintenance
- o Please inform if you sold a prior Dutch principal residence in the past 3 years, please provide us with (i) notary invoice sold house and (ii) mortgage loan statement showing values at sale date.

SPECIAL SITUATIONS – please inform and provide further details

- | | | |
|------------------------------------------------------------------------------|-----|----|
| o Do you have investment falling under the lucrative investment regulations? | Yes | No |
| o 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 additional 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 2021 or any details on current account between shareholder and company
- If you have during 2021 a claim or provided a loan to the company in excess of € 17,500?

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 > € 50.000 or € 100.000 (fiscal partners)**
Please provide value per 1-1-2021**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 (> € 552 or € 1.104 (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, 2021, ie. the house is empty or rented out
- o Rental fee applicable on January 1, 2021

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

- o Amount paid in 2021

CHECKLIST 2021 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)

