

Checklist 2018 Foreigners / Non-residents

To be able to complete your tax return we need a lot of information. To help you to provide the right information we have created this questionnaire. We kindly request you to answer all the relevant questions and to provide us with the requested documents whereby copies are preferred.

The tax return will be completed based on the information you provide. By sending us this questionnaire you state that:

- the provided information is right to your knowledge, Belastingconsultancy MVE will not be liable for the correctness and completeness of the provided information.
- you accept our terms and conditions (only available in Dutch) and fee schedule which can be found on www.belastingconsultancymve.nl

The completed questionnaire including the required documents can be sent to us in different ways.

By post : Belastingconsultancy MVE
Julianalaan 66
3761 DG Soest

By email : info@belastingconsultancymve.nl

Procedure

We confirm receipt of all the questionnaires and information we receive. If you don't receive a confirmation you can send an email to info@belastingconsultancymve.nl to request a confirmation. If necessary we will inform you which documents are missing.

After we have received your information we will deal with your tax return in order of receipt. The procedure depends on your personal situation in 2018.

You have been living in the Netherlands in 2018 the whole year

After completion we will send a copy to you together with a statement of agreement. If you approve the completed tax return we request you to sign the statement and to return it to us so that we can file your tax return electronically. We will receive a confirmation of receipt from the tax office. The tax office will contact you and send you a (provisional) tax assessment when your tax return has been dealt with. Therefore it is always important that your contact information is up to date. You will receive a tax assessment roughly between 3 months and a year after the tax return is filed.

You have been living outside the Netherlands (part of the year) in 2018

In this case a C form (resident outside the Netherlands the whole year) or an M form (resident outside the Netherlands part of the year) must be filed. A C form can be filed electronically. An M form however still must be filed on paper. Our experience is that if a foreign period is involved it takes the tax office more than a year to send you a tax assessment. This period can not be reduced by the tax office.

CITIZENS SERVICE NUMBER (FORMERLY SOFI-NUMBER)

As of January 2007 the social fiscal (Sofi number) will be called the Burgerservicenummer (BSN). If you intend to work in the Netherlands, you will need to register at the City Hall in the town/city where you are residing. You will also need to make an appointment at the City Hall to be issued your "Burger Service Nummer" (Citizens Service Number, formerly known as Sofi number). This BSN is your personal tax identification number and is required when you start working for registering your taxes and social security contributions to the Dutch government.

Your personal information

First name and surname	:	
Address	:	
Postal code + City	:	
Country	:	
Telephone home	:	
Telephone mobile	:	
Email address home	:	
Email address work	:	
Sofi number / BSN	:	
Date of birth	:	
Gender	:	☐ Male ☐ Female
Nationality	:	
		<i>If you have the US nationality and have the 30% ruling then you only have to pay tax in the Netherlands on the actual days you worked in the Netherlands. If you worked outside the Netherlands please provide us with a specification of all the working days. You will find a template on our website.</i>
Dutch bank account number (for the tax refund)	:	
Places of work in 2018	:	
		<i>We advise you to use a Dutch (bank) account to prevent a delay in payment of a refund.</i>
Do you have the 30% ruling?	:	☐ Yes ☐ No
		<i>If you have the 30% ruling please send us a copy of the statement. If you already sent us before then you don't have to send it again.</i>
Did you live in the Netherlands the whole year?	:	☐ Yes ☐ No
If not, which date did you enter or leave the Netherlands?	:	☐ Enter Date: ☐ Leave Date:
In which country were you living before/after the Netherlands in 2018?	:	Before: After:

Did you register/deregister at the local town hall?

: ☐ Yes ☐ No

Date of registering/deregistering at the local town hall

:

Please be advised that the tax office will look at the registration information from the local town hall. So be sure you have (de)registered. Otherwise your tax return will be delayed or not processed!

Marital status in 2018

: ☐ Single

: ☐ Married

: ☐ Living together

: ☐ Divorced/Widow(er)

Did you officially registered your relationship?

: ☐ Yes ☐ No

Did the marital status change in 2018?

: ☐ Yes ☐ No

If yes, on which date did the marital status change in 2018?

: Date:

Information partner

First name and surname

:

Address

:

Postal code + City

:

Country

:

Sofi number / BSN

:

Date of birth

:

Gender

: ☐ Male ☐ Female

Nationality

:

If you have the US nationality and have the 30% ruling then you only have to pay tax in the Netherlands on the actual days you worked in the Netherlands. If you worked outside the Netherlands please provide us with a specification of all the working days.

Dutch bank account number (for the tax refund) : _____

Places of work in 2018 : _____

Did you live in the Netherlands the whole year? : ☐ Yes ☐ No

If not, which date did you enter or leave the Netherlands? : ☐ Enter Date: _____ ☐ Leave Date: _____

In which country were you living before/after the Netherlands in 2018? : Before: _____ After: _____

Did you register/deregister at the local town hall? : ☐ Yes ☐ No

Date of registering/deregistering at the local town hall : _____

Do you have the 30% ruling? : ☐ Yes ☐ No

If you have the 30% ruling please send us a copy of the statement.

Please provide us with copies of the identity papers of you and your partner. This can be a passport, residence permit or drivers licence.

Children

Initials	Last name	Date of birth	Sofi number child (if you have it)	Is the child registered at your address?	Does the child have it's own income/ receive a scholarship?

Information about your employer(s) in 2018

Name of your **first** employer in 2018 : _____

Address : _____

Postal code + City : _____

Country : _____

Name of contact person at HR : _____

Do you have 30% ruling at this employer?

: ☐ Yes ☐ No

If yes, the period the 30% ruling is granted for this company

: Start date: End date:

Name of your **second** employer in 2018

:

Address

:

Postal code + City

:

Country

:

Name of contact person at HR

:

Do you have 30% ruling at this employer?

: ☐ Yes ☐ No

If yes, the period the 30% ruling is granted for this company

: Start date: End date:

Information about your partners' employer(s) in 2018

Name of your partners' **first** employer in 2018

:

Address

:

Postal code + City

:

Country

:

Name of contact person at HR

:

Do you have 30% ruling at this employer?

: ☐ Yes ☐ No

If yes, the period the 30% ruling is granted for this company

: Start date: End date:

Name of your partners' **second** employer in 2018

:

Address

:

Postal code + City

:

Country

:

Name of contact person at HR

:

Do you have 30% ruling at this employer? : ☐ Yes ☐ No

If yes, the period the 30% ruling is granted for this company : Start date: End date:

General Information about tax situation

Did you receive a tax return from the Dutch tax authorities? : ☐ Yes ☐ No

If yes, please send a copy of the front page.

Did your partner receive one? : ☐ Yes ☐ No

If yes, please send a copy of the front page.

What is the deadline stated on the tax return? :

Did you file a tax return for 2017? : ☐ Yes ☐ No

If yes, please send a copy of the 2017 return unless it is prepared by Belastingconsultancy MVE.

Did you receive a salary? : ☐ Yes ☐ No

If yes, please send a copy of the relevant year end statement.

Did your partner receive a salary? : ☐ Yes ☐ No

If yes, please send a copy of the relevant year end statement.

Did you or your partner receive a social security payment like unemployment or a pension? : ☐ Yes ☐ No

If yes, please send a copy of the relevant year end statement.

Do you or your partner have a A1 (former E101) statement showing that you pay premiums social security in the country where you are transferred from? : ☐ Yes ☐ No

If yes, please send a copy of the relevant A1/E191 statement.

Did you receive a bonus or other incidental salary in 2018? : ☐ Yes ☐ No

Do you participate in an employer stock option plan? : ☐ Yes ☐ No

If yes, did (part of) the options vest/exercise in 2018? : ☐ Yes ☐ No

Company car

If you have a company car it will have been taxed in the monthly payroll administration. If it turned out that you used the car for less than 500 km's and you kept a detailed kilometre registration then you may claim the withheld wage tax back. If you would like to do this please send us the kilometre registration.

Public transport

Did you regular travel by public transport to your work and did you have a monthly, quarterly or annual subscription? : ☐ Yes ☐ No

If yes, please send a copy of the relevant subscriptions.

The distance (kilometres) declared on the public transport statement or travel statement from your employer i.e. the one way distance. :
The statement must be separately provided by the NS or the tram/bus company or your employer. Please forward it to us if you have it. Single tickets won't be sufficient.

The number of days per week you travelled with public transport. :

The travel allowance you received from your employer. If the employer provided the whole subscription state "all". : €
Most of the times if you receive an allowance you can't deduct any costs.

Other non-job related income

Do you have a self employed business? : ☐ Yes ☐ No

Do you have freelance income? : ☐ Yes ☐ No

Did you receive alimony? : ☐ Yes ☐ No

Did you have income as volunteer? : ☐ Yes ☐ No

Allowances for writing articles, holding lectures, copyright etc.? : ☐ Yes ☐ No

Periodical allowances because of illness, disability, accident from a private insurance? : ☐ Yes ☐ No

If yes, please send us a copy of the relevant documents. Please send us a summary/specification of the earned income and all the costs you had to make to earn the income.

Property (principal residence)

Do you own a property in the Netherlands which you consider as your main residence? : ☐ Yes ☐ No

If yes, please send us:

- A copy of the 2018 WOZ statement which you received from the local government (or the local property tax bill). The WOZ-value of the property for "belastingjaar 2018".
- A copy of the 2018 annual mortgage statement of your bank.

If you paid "erfpacht" to the municipality, the bills showing the payments

Did you buy a property for principal residency in 2018? : ☐ Yes ☐ No

If yes, please send us:

- A copy of the statement of account of the notary ("notarisafrekening / akte van de notaris");
- A copy of the invoice for valuation of the property (taxatie / valuation report);
- The date you moved to your property;
- An estimate of the amount in euro's you spent on remodelling the property if part of the mortgage is used for it.

Did you sell another principal residence in the Netherlands (in 2017 or 2018) before you bought your current principal residence? : ☐ Yes ☐ No

If yes, please send us:

- A copy of the statement of account of the notary of the sale of the property ("notarisafrekening / akte van de notaris");

Property other than principal residence

Do you own other property (in the Netherlands or abroad)? : ☐ Yes ☐ No

If so, what is the economic value of this property? : Value:
Currency: _____

What is the outstanding loan / mortgage for this property? : Value:
Currency: _____

Do you rent out the property? : ☐ Yes ☐ No

If you are living outside the Netherlands but still have a property in the Netherlands you will have to file a C form for foreign tax residents. In this form only the Dutch property is declared together with the outstanding mortgage. Other income will not have to be declared.

Savings and investments

Do you have savings and investments (worldwide) of more than € 30,000 (€ 60,000 for fiscal partners)?

: ☐ Yes ☐ No

If you have the 30% ruling you can be exempted from declaring your savings and investments in your Dutch tax return.

If you don't have the 30% ruling grant then we need:

- The annual bank account statement(s) showing the value on 01-01-2018.

PLEASE NOTE: If 2018 was a migration year we need the value on the date of migration.

Was dividend tax withheld on your Dutch investments?

: ☐ Yes ☐ No

If yes, please send a copy of the relevant documents showing the withheld dividend tax.

Dividend tax can always be claimed back if you send us the statements showing the withheld dividend tax.

Special tax deductions

Did you have costs for study for yourself or your partner which were more than € 250 in 2018?

If yes, please provide copies of paid invoices (application fee, books, material).

: ☐ Yes ☐ No

Have you made payments to an ex-husband or -wife?

If yes, please specify payments for ex-partner and provide the following details:

- Name of ex-partner;
- Address of ex-partner;
- Date of birth ex-partner;
- BSN-number of ex-partner;
- Nationality of ex-partner;
- Country in which your ex-partner is currently living.

: ☐ Yes ☐ No

Have you made gifts/donations to registered charity?

If yes, please specify and send copies of the relevant statements.

: ☐ Yes ☐ No

Did you have costs for professional childcare?

: ☐ Yes ☐ No

The child care costs are no longer deductible in the tax return. Instead it may be possible to claim a tax allowance. If you would like us to arrange this for you please send us a copy of the contract showing:

- name of the child
- number of hours per day/week
- hourly costs

Did you pay a substantial amount on healthcare which wasn't covered by your health insurance?

: ☐ Yes ☐ No

If yes, please give us an estimate of the total amount in euro's in 2018.

:

Substantial interest

Do you own more than 5% of the shares in a limited company?

: ☐ Yes ☐ No

If the limited company is based in the Netherlands please provide the 2018 year end accounts.

Pension

Have you made payments for a (Dutch) private pension?

: ☐ Yes ☐ No

Do you have a company pension?

: ☐ Yes ☐ No

Do you have a Dutch "lijfrente" insurance? This is an annuity pension plan and the premiums may be deductible.

: ☐ Yes ☐ No

Please send a copy of the relevant policy and paid premiums. The premiums may be deductible.

Other

How did you find our company?

:

Do you have any questions or comments?

:

Checklist

Before you send the questionnaire back to Belastingconsultancy MVE please check if the following is completed and attached to the questionnaire:

- **All relevant documents mentioned in the questionnaire which are applicable on your tax situation;**
- **Passport copy of you and your partner (if applicable);**
- **Signed authorization;**
- **Please don't forget to save a copy of the questionnaire for your own files.**

Tax Allowances

Other services provided by Belastingconsultancy MVE (please tick the box if you are interested).

The Dutch tax system know a few extra tax allowances called "toeslagen". There are 4 allowances:

- ☐ Childcare allowance;
- ☐ Healthcare allowance;
- ☐ Rent allowance;
- ☐ Child benefit.

You may be eligible for an allowance. Especially if you are using professional childcare you are eligible to receive an allowance. In most scenarios this allowance is a substantial amount. If you wish Belastingconsultancy MVE to assist you with the application for those allowances please contact us.

An allowance for 2018 can be requested till 01-09-2019. If a time extension for the income tax return is **granted** we can file a request for an allowance till the time extension expires (except for Childcare allowance).

Authorization for taking care of all tax matters

The below mentioned client authorizes Belastingconsultancy MVE to act on his/her behalf until further notice in all matters pertaining to Dutch tax and national insurance and in particular (please tick the box):

- ☐ to collect information which is required for the tax return;
- ☐ to communicate with the tax office and to receive information from them;
- ☐ to receive electronic copies of tax assessments from the tax office;
- ☐ to lodge appeals to the tax office if the tax assessment is not in favour of the client;

For every completed tax return a separate approval will be requested before it will be filed.

Starting date authorisation:/...../.....

Client

Name.....

Sofi number / BSN.....

Partner client

Name.....

Sofi number / BSN.....

Information authorised advisor

Name Belastingconsultancy MVE
Address Julianalaan 66
Postal code / City 3761 DG Soest
Beconnummer 579.397

Signature client

Place.....

Date.....

Signature

Signature partner client

Place.....

Date.....

Signature

Please send the original to Belastingconsultancy MVE, Julianalaan 66, 3761 DG Soest