Belastingconsultancy MVE
Julianalaan 66, 3761 DG Soest
Tel. 088-555 0 666
Tel. 06-41091017
www.belastingconsultancymve.nl
info@belastingconsultancymve.nl

Checklist 2023 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 general conditions RB 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 2023.

You have been living in the Netherlands in 2023 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 2023
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 then a year to send you a tax assessment. This period can not be reduced by the tax office.

CITIZENS SERVICE NUMBER (BSN NUMBER)
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.

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Your personal information

First name and surname :

Address :

Postal code + city/town :

Country :

Telephone home :

Telephone mobile :

Email address home :

Email address work :

Citizen service 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. You will find a template on our website.

Dutch bank account number (for the tax refund) :

Places of work in 2023 :

We advise you to use a Dutch (bank) account to prevent a delay in payment of a refund.

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

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.

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 2023? : Before: After:

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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 2023 :

☐ Single

☐ Married

☐ Living together

☐ Divorced/Widow(er)

Did you officially register your relationship? : ☐ Yes ☐ No

Did the marital status change in 2023? : ☐ Yes ☐ No

If yes, on which date did the marital status change in 2023? : Date:

Information partner

First name and surname :

Address :

Postal code + city/town :

Country :

Citizen service 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.

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Dutch bank account number (for the tax refund)	:
Places of work in 2023	:
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 2023?	: 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.

Information about your employer(s) in 2023

Name of your **first** employer in 2023	:
Address	:
Postal code + city/town	:
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 2023	:
Address	:
Postal code + city/town	:
Country	:
Name of contact person at HR	:

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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 2023

Name of your partners' **first** employer in 2023	:	
Address	:	
Postal code + city/town	:	
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 2023	:	
Address	:	
Postal code + city/town	:	
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:

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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 2022?	: ☐ Yes	☐ No
If yes, please send a copy of the 2022 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 an 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 2023?	: ☐ Yes	☐ No
Do you participate in an employer stock option plan?	: ☐ Yes	☐ No
If yes, did (part of) the options vest/exercise in 2023?	: ☐ Yes	☐ No

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Does your personal situation in 2023 differ from in 2022? Yes / No

For married / registered partners:

Were you married / registered partners for the entire year in 2023? : ☐ Yes ☐ No

Did you enter into marriage or a registered partnership in 2023? : ☐ Yes ☐ No

If yes, with effect from date.

Did you become permanently separated in 2023? : ☐ Yes ☐ No

If yes, with effect from date.

Did you file for divorce in 2023 and are you registered at a different address in the Key Register of Persons? you receive a salary? : ☐ Yes ☐ No

If yes, with effect from date

Did you become divorced in 2023? : ☐ Yes ☐ No

If yes, with effect from date.

Are you married / registered partners under prenuptial agreement / partnership conditions? : ☐ Yes ☐ No

If yes, please enclose a copy for our files unless you have already done so.

For married / registered partners:

Did you cohabit for the entire year in 2023? : ☐ Yes ☐ No

Were you both written in to the Key Register of Persons at the same address for the entire year in 2023? : ☐ Yes ☐ No

If no, during which period were you (dates).

Did you enter into cohabitation 2023? : ☐ Yes ☐ No

If yes, with effect from date.

Did you separate in 2023? : ☐ Yes ☐ No

If yes, with effect from date

Do you have a notarial cohabitation contract together? : ☐ Yes ☐ No

If yes, with effect from date.

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Have you had a child / children together? : ☐ Yes ☐ No

If yes, with effect from date.

Have you recognised a child of your partner? : ☐ Yes ☐ No

If yes, with effect from date.

Has your partner recognised a child of yours? : ☐ Yes ☐ No

If yes, with effect from date.

Are you registered as a partner for your partner's pension scheme? : ☐ Yes ☐ No

If yes, with effect from date

Is your partner registered as a partner for your pension scheme? : ☐ Yes ☐ No

If yes, with effect from date.

Do you own your house together? : ☐ Yes ☐ No

If yes, with effect from date

Is an adult housemate / tenant registered at your home address with an underage child living with him / her? : ☐ Yes ☐ No

If yes, with effect from date.

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Children

Children up to the age of 27 (including stepchildren and foster children for whom a foster allowance was received in any year) do not in principle qualify as tax partners of their (step / foster) parent. In certain situations, adult foster children must request not to be considered as tax partners of their foster parent. People who do not reside in the Netherlands and who do not qualify as foreign tax payers cannot qualify as tax partners.

Do you have children living at home? If so: please enter the children's initials, dates of birth and citizen service number (BSN) below:

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

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Company car or bicycle

If you have a company car or bicycle it will have been taxed in the monthly payroll administration. If it turned out that you used the car for less then 500 km's and you kept a detailed kilometre registration then you may claim the withheld wage tax back.

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 driver's logbook (see www.belastingdienst.nl). This must show which journeys you have made on which dates. The destinations and the number of kilometers driven must also be stated. You do not have to furnish the driver's logbook.

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.

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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 2023 WOZ statement (the value under the Valuation of Immovable Property Act (WOZ) statement of the municipality as at 1 January 2022 (value reference date) which you received from the local government (or the local property tax bill). The WOZ-value of the property for "belastingjaar 2023".
- A copy of the 2023 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 2023? : ☐ 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 2022 or 2023) 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");

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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 € 57,000 (€ 114,000 for fiscal partners)? : ☐ Yes ☐ No

Do you have Cash of more than € 596 (€ 1,196 for partners) as at 1 January 2023? This includes any possession of crypt currency. : ☐ Yes ☐ No

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

- The annual bank account statement(s) showing the value on 01-01-2023 and 31-12-2023.

PLEASE NOTE: If 2023 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.

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Special tax deductions

As of January 1, 2023, training costs cannot be deducted anymore. The deduction will be replaced by the so-called 'STAP-budget', which you can reply to at the Dutch Employee Insurance Agency (UWV).

Have you made payments to an ex-husband or –wife? : ☐ Yes ☐ No

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.

Have you made gifts/donations to registered charity? : ☐ Yes ☐ No

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

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
- bsn number of the child
- date of birth
- 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 2023. :

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.

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Substantial interest

Do you own more then 5% of the shares in a limited company? : ☐ Yes ☐ No

If the limited company is based in the Netherlands please provide the 2023 year end accounts.

Provision of capital to an affiliated person or private limited company

If you make capital available to your own private limited company or to a company or private limited company of an affiliated person, you must declare that capital and the result thereof as results from other activities. This could include renting out business premises, a warehouse, independent workspace or having a claim. But other situations are also possible. Even if, under unusual conditions within the family sphere, you make capital available to a company or private limited company of a family member, the provisioning scheme may apply. We therefore ask you to inform us whether you have (financial) ties with 'affiliated companies or entities'.

If so, please furnish us with the following information:

- The name and address details or the name and registered place of business of the associated company or private limited company;
- An indication of the nature of association (for example: 'enterprise of partner' or 'private limited company of father');
- The value(s) as at 1 January 2023 and 31 December 2023 of the capital made available;
- The most recent Valuation of Immovable Property Act (WOZ) statement of the real estate that may have been made available;
- Revenues and costs.

If you are the spouse or registered partner of the associated person, the marriage articles are important for the tax return. This also applies if your spouse or registered partner makes the assets available to an associated person.

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Additional information

This questionnaire only covers the most common situations. We kindly request that you inform us of any subjects that are not included in this form, but which may be of importance for your tax return. Please contact us if you have any doubts. Rather one question too many than an incorrect tax return!

It is advisable to contact us in any case if one of the following situations applies to you:

- You have a company or have started your own business (e.g. as a freelancer).
- You are co-entitled in a company.
- You have received an inheritance or gift, or you have given someone a gift yourself.
- You are entitled to a(n) (undivided) share in an inheritance.
- You have shares, claims, rights or debts for which it must be assumed that benefits to be gained from them would also be considered a reward for work performed.
- You have segregated private assets or you are the heir of someone who has done so.
- You have become divorced in 2023 or will soon become divorced.
- You have begun cohabiting in 2023 or will soon do so.
- You emigrated in 2023 or are planning to do so soon.
- You sold your old home or bought another one in 2023 or you are planning to do so soon.
- You temporarily rented out your former home in 2023 or you are planning to do so soon.
- You rented out (im)movable properties or lent money to the business of a family member or partner in 2023 or you are planning to do so soon.
- You rent more than 50 independent houses in the Netherlands below the rental limit of € 808.06 (landlord levy).

NB:
We will take care of your tax return as cheaply as possible. This is why we need the complete and correct details. Please contact us if you are not sure which information is considered important.

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

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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.**

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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 2023 can be requested till 01-09-2024. 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).

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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.....

BSN number.....

Partner client

Name.....

BSN number.....

Information authorised advisor

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