

Details for income tax return 2015

The preparation of your income tax return requires a lot of details. In order to enable you to provide these details orderly and completely, we have drafted the questionnaire below. We request you to complete the questions, in so far as applicable, and to send along the requested documents (preferably copies thereof).

Personal details

You will find these details to a large extent on the invitation to file the tax return. Please send the tax return letter along. You do not have to complete the details that are already on that form below, except if they are not correct.

Your details

Name and initials	
Address	
Postal code and city	
Telephone private	
Telephone work/mobile	
E-mail	
Citizen service number (BSN)	
Date of birth	M F
Bank account for tax refund	

Spouse/ partner

Name and initials	
Address	
Postal code and city	
Citizen service number (BSN)	
Date of birth	M F
Bank account for tax refund	

Please note:

If your spouse / partner has income or deductible items himself/herself, he or she has to complete a form of his/her own.

Is your personal situation in 2015 different from 2014?		
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For married persons/registered partners:

Were you married/registered partners for the whole of 2015?	Yes No	
Did you marry or enter a registered partnership in 2015?	Yes No	If so, on (date)
Did you start to live permanently separated in 2015?	Yes No	If so, on (date)
Did you divorce in 2015?	Yes No	If so, on (date)
Are you married/registered partners subject to a marriage contract/partnership agreement?	Yes No	If so, we would like to receive a copy for our file, unless we have received it previously from you.

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For unmarried persons:

Did you live together for the whole of 2015?	Yes	No	
Were you both registered on the same address in the population register for the whole of 2015?	Yes	No	If not, which period were you registered at the same address
Did you start living together in 2015?	Yes	No	If so, on (date)
Did you separate in 2015?	Yes	No	If so, on (date)
Do you have a notarial cohabitation contract together?	Yes	No	If so, on (date)
Did you get a child/children together?	Yes	No	If so, on (date)
Did you acknowledge a child of your partner?	Yes	No	If so, on (date)
Did your partner acknowledge a child of yours?	Yes	No	If so, on (date)
Have you been registered as a partner for your partner's pension scheme?	Yes	No	If so, on (date)
Has your partner been registered as a partner for your pension scheme?	Yes	No	If so, on (date)
Do you jointly own your home?	Yes	No	If so, on (date)
Does your housemate have a minor child living with him/her?	Yes	No	If so, with effect from (date)

Children

Do you have any children living at home? If so: please fill in the initials, dates of birth and citizen service numbers (BSN) of the children.

Initials	Date of birth	Citizen service number (BSN)

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Assessments

If available, please send along:

- Provisional assessment(s)/refund(s)
- If this is the first year that we take care of your tax return, please send a copy of your tax return for 2014
- Any decisions on childcare allowance 2015, housing allowance 2015, or care allowance 2015

Work and other income

Income from employers, pensions and the like.

Did you have in 2015:

- Income from employment
- A benefit (from the Employee Insurance Agency (UWV), Social insurance Bank and the like)
- A pension benefit or an annuity payment from which income tax and national insurance contributions were withheld

In all cases: please send along a copy of the annual income statement(s) 2015 of employer(s) or benefits agency

Company car

If you drive a company car, your employer has already withheld the tax from your wages which must be paid for the addition. You do not have to provide any details.

Statement of no private use of company car

If you drive less than 500 private kilometres, you may have applied for a statement of no private use of company car with the Tax and Customs Administration. If you have submitted this statement to your employer no tax has been withheld.

There is a big chance that the Tax and Customs Administration will ask you to prove that you have indeed driven so few private kilometres. You can prove this with a detailed record of kilometres travelled (see www.belastingdienst.nl). This must show which trips you made on which date. The destinations and the number of kilometres driven must have been stated. You do not have to send in the record of kilometres travelled.

Travel between home and work by public transport

Have you regularly travelled by public transport to your work? If so, please state/submit:

- A copy of your public transport statement or commuting statement of your employer
- If you have not travelled the whole year: the period of travelling
- The travel allowance that you received from your employer (annual amount): €

Other income

Do you have in addition to your income from employment income from other activities?

If so, please send a statement of:

- The income received
- The costs paid

Please add a specification.

Life-course leave

Did you withdraw money in 2015 from the credit balance that you saved with the life-course scheme?	Yes	No	If so, how much? € <i>Please submit a copy of the statement.</i>
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Annuity entitlements

Did you use the possibility to surrender your annuity entitlements in 2015?	Yes	No	If so, how much? € <i>Please submit a copy of the statement.</i>
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Parental leave

Did you have parental leave in 2015?	Yes	No	If so, please send along the parental leave statement received from your employer
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Maintenance

Did you receive any maintenance in 2015?	Yes	No	If so, how much? € <i>Not the amount received for children.</i>
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Received from:

Payer's name	
Address	
Postal code and city	

Owner-occupied house

If you are owner and also occupier of your own (main) residence:

The value according to the WOZ assessment (Assessment under the Valuation of Immovable Property Act) of the municipality at 1 January 2014 (value reference date). Please add copy*	€
Paid mortgage interest (not the redemption or premiums)* Please add copy of annual income statement	€
Remainder of debt at the end of the year* Please add copy of annual income statement	€
Paid ground rent* Please add copy of invoices	€
Received exempted gifts concerning acquisition, maintenance, improvement or redemption of home acquisition debt	€

*** If you have temporarily (had) two houses (not a second home), From both houses a copy of the WOZ assessment:**

Is the vacant (new) house only intended to serve as an owner-occupied house within three years?	Yes	No	If so, please state interest etc. of this house like that of an owner-occupied house €
Was the vacant (former) house left in 2015 less than three years ago?	Yes	No	If so, the date on which the former owner-occupied house was left (insofar as not yet known to us) and statement of interest etc. like that of the owner-occupied house (date)
Has the former owner-occupied house been let temporarily pending sale?	Yes	No	If so, please state rental period (date)

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If you have bought a new house of your own in 2015:

A copy of the <u>completion statement of the civil-law notary</u> of the purchase of the house	
An overview of the costs incurred for the new house, such as costs of the estate agent, the civil-law notary, the bank, the land Registry Office or your mortgage adviser	€
With effect from which date have you been registered at the new address with the municipality?	(date)

If you have sold your owner-occupied house in 2015:

A copy of the <u>completion statement of the civil-law notary</u> of the sale of the house	
Selling costs of the house, such as estate agent charges, valuation costs, advertising costs	€
With effect from which date have you been deregistered from your old address with the municipality?	(date)
Do you have a remaining debt after the sale of the owner-occupied house (on 29 October 2012 or later)? If so, please state the remaining debt and the paid interest for the remaining debt. Please add a copy of the annual income statement	€

Did you buy an owner-occupied house in 2015 for the first time or increase an existing mortgage?	Yes No	If so, please add a copy of the loan agreement.
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Please note! There are new rules for these new loans since 1 January 2014. If you have taken out this loan in 2015 with another entity than a regular credit institution (for instance with parents or an own BV) there applies in addition a duty to provide information upon submission of the tax return, but at the latest 31 December 2016. If you have taken out such a loan before 2015 but the loan conditions have changed in 2015 (for instance the interest percentage, the manner of redemption or the term) you must report this to the Tax and Customs Administration at the latest on 31 January 2016.

If you have increased the home acquisition debt in 2015:

A statement of the costs incurred for improvement or maintenance of the owner occupied house with supporting documents.

Do you have a savings-based or endowment mortgage for the redemption?	Yes No	If so, please submit a copy of the policy (not the offer!), unless you have already provided this to us previously
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Do you have a blocked investment account or savings account for the redemption?	Yes No	If so, please submit a copy of the agreement, unless you have already provided this to us previously
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Other immovable property

Second home

Do you own a holiday home or another house than a owner-occupied house in the Netherlands or abroad? If so, we would like to receive the following information:

- The address/addresses
- A statement of the value of the house according to the WOZ assessment of the Municipality on 1 January 2014 (value reference date). Please send a copy along
- Is the house let out? If so, what is the basic rent a month?

Address holiday home, other house:	WOZ value on 01-01-2014:	Basic rent a month:
	€	€
	€	€

Other immovable property

Do you have any other immovable property (no houses) in the Netherlands or abroad? If so, we would like to receive the following information:

- The address/addresses
- The value(s) on the open market as of 1 January 2015

Address other immovable property:	Value on 01-01-2015:
	€
	€

Listed building

Do you own a listed building? If so, we would like to receive the following information:

- The address/addresses
- A copy of the registration extract of the Listed Buildings Register, unless you have already provided this to us previously
- The value according to the WOZ assessment of the Municipality on 1 January 2014 (value reference date) if it concerns a house. Please send a copy along
- A statement of the economic value (open market value) on 1 January 2015, if it does not concern a house
- An overview of the maintenance expenses paid in 2015.
- An overview of the subsidies received, to be received and promised (send along the decisions)

Address of listed building:	WOZ value on 01-01-2014:	Open market value on 01-01-2015:
	€	€
	€	€

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Assignment of assets to an associated entity or BV

If you make available assets to an own BV or to a business or BV of an associated entity, you will have to declare these assets and the result from them as a result from other activities. Examples of these are the lease of business premises, warehouse, independent workspace or the possession of a claim. But other situations are possible as well. Also if you make available assets subject to unusual conditions within the family sphere to a business or a BV of a family member, the business use scheme may be applicable. That is why we request you to inform us whether you maintain (financial) ties with associated businesses or companies. If so, we would like to receive among other things:

- The name and address details or the name and place of business of the associated business or BV
- An indication of the nature of the association (for instance “partner’s business” or “father’s BV”)
- The value(s) on 1 January 2015 and 31 December 2015 of the assets made available
- The latest WOZ assessment of the immovable property made available, if applicable
- The revenues and the costs

If you are a marriage partner or registered partner of the associated entity, the marriage contract is of importance for the tax return. This also applies if your marriage partner or registered partner makes the asset available to an associated entity.

Income from a substantial interest

Are you (jointly with your partner) owner of at least 5% of the shares of a BV or NV?	Yes	No
If so, have you received any dividend from it or have you sold any shares?	Yes	No
If so, please submit a specification of the income and the withheld dividend tax	€	

Other possessions and debts (in the Netherlands and abroad)

Bank accounts, savings, receivables and cash money

- The balance of all bank and giro accounts (including blocked credit balances of a salary savings scheme) on 1 January 2015 and 31 December 2015 (copy of annual statement). Including those of minor children
- The balance of receivables on 1 January 2015 and 31 December 2015 (specification)
- Cash money if more than € 512 (€ 1,024 for partners) on 1 January 2015 and 31 December 2015

Securities and other investments (in the widest sense of the word, but excluding immovable property):

- An overview of the composition and value on 1 January 2015 and 31 December 2015 (for instance the statement of funds of your bank)
- The amount of dividend tax withheld in 2015
- The amount of the foreign dividends received in 2015 and foreign dividend tax withheld per fund
- For capital sum insurances: a copy of the policy (to assess whether an exemption is applicable, unless this has already been provided previously) and the annual statement of the accrued value
- Declare green investments separately. An exemption may be applicable for them

Other possessions, NOT intended for personal use in one’s own household

- Examples: household effects in a rented out house, a rented out caravan or boat
- An overview of these values on 1 January 2015 and 31 December 2015

Art objects (for at least 70% investment)

- Examples: collection of art objects for investment, collection of old-timers for investment
- An overview of these values on 1 January 2015 and 31 December 2015

Debts

- All debts such as debts for the purchase of a second home, boat, caravan, debts to banks, credit card companies, department stores, providers of gas, water, electricity, internet and telephone etc. (but not the debt incurred for the owner-occupied house)
- An overview of these values on 1 January 2015 and 31 December 2015

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Special deductible items

Medical expenses

If you have paid a substantial amount of medical expenses in 2015 which is not compensated by your insurance, you may be entitled to a deduction on account of medical expenses. Medical expenses include the non-compensated expenses of physicians, hospitals, treatments subscribed by a physician and medical aids. Subject to certain conditions diet costs and transport costs may also be deducted. Premiums for your medical expense insurance, premiums or the own risks of the Health Insurance Act, expenses for care that are compulsory insured according to the Health Insurance Act, funeral expenses, private contributions pursuant to the AWBZ (Exceptional Medical Expenses Act) and the WMO (Medical Research (Human Subjects) Act), glasses or contact lenses, eye laser treatments, mobility scooters, wheelchairs, adjustments to a house, specific in-vitro fertilization treatments, crutches, walking frames and rollators are not regarded as medical expenses.

Please note: There is an income-dependent threshold for the deduction of medical expenses. For an aggregate income up to € 7,457 the threshold is € 125. For income above € 7,457 the threshold is 1.65% of the aggregate income. For income above € 39,618 the threshold is € 653 plus 5.75% of the aggregate income above € 39,618. If your expenses are lower than the applicable threshold, nothing is deductible. If you think you are eligible for deduction, please submit a specification of all medical expenses.

- Send along a specification of the paid amounts

Educational expenses

Did you incur more than € 250 expenses for education of yourself or your partner/spouse in 2015? This may be for a training course for a new profession or for a training course in order to exercise your current profession better.

- Please send a specification of the amounts paid

Maintenance

Did you pay any maintenance to your ex-spouse or ex-partner in 2015? (This does not concern child maintenance)

- The amount paid in 2015
- Name, address details and citizen service number of your ex-spouse or ex-partner

Annuity premiums

- The premiums paid in 2015
- A copy of the policy (not the offer), unless already provided previously
- statement (UPO) of the pension fund of your employer for 2014

Occupational disability insurances

- The premiums paid in 2015
- A copy of the concluded policy, unless already provided previously

Donations

Have you made any donations to a designated Public Benefit Organization (ANBI)? Examples are voluntary work, for which you have waived an expense allowance to which you were entitled. Donations must be proved in writing. The donations must amount in total to more than € 60. In addition the donations must exceed a threshold of 1% of the (joint) aggregate income (before deduction of the person-related allowance) (unless it concerns a so-called periodic donation)

- Please send along a specification of the amounts paid

Children's living expenses

Do you contribute at least € 416.- per quarter to the living expenses of your children younger than 21 years? Are you yourself not entitled to child allowance (for instance when paying child maintenance)? Is your child not entitled to student finance? Give a specification of the monthly amounts paid for each child (with the initials and date of birth). This does not only concern directly paid amounts, but also clothing, holidays etc. paid by you.

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Other information

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

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

- You have a business of your own or have started a business (for instance self-employed workers without employees)(ZZP'er)
- You are co-titleholder in a business
- You have received an inheritance or a donation or you have made a donation yourself
- You are entitled to an (undivided) share in an inheritance
- You have shares, claims, rights or debts of which it should be assumed that benefits to be achieved by them are also a remuneration for work performed
- You have segregated assets in so-called separated private assets or you are a beneficiary of some who did so
- You were divorced or started to live separately after 2015 or are going to divorce shortly
- You started to live together after 2015 or are going to live together shortly
- You emigrated after 2015 or intend to do so shortly
- You sold your old house or bought a new house after 2015 or you intend do so
- You let your own house temporarily after 2015 or intend to do so shortly
- You rented out immovable/movable property or lent money to the business of a family member or partner after 2015 or you intend to do so shortly
- You rent out more than 10 self-contained houses in the Netherlands below the rent limit of € 699.48 (landlord levy)

Please note!

We take care of your tax return as inexpensive as possible. For this purpose we need the complete and correct details. Please contact us if you have any doubts which details are important.

We do not accept any liability if the details provided by you are incorrect and/or incomplete.

Poundwise Financial Coaching BV, Belastingadvies BV, en Millenaar & Poundwise makelaars-taxateurs o.g.

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