

# Hand-in-Help Income Tax 2015

Name: .....
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### *For your own convenience*

While providing you with this help for the income tax, we try to make it as clear as possible to you which documents we need for the income tax declaration.

It may also grant you additional tax benefits if the Hand-in-Help Income Tax shows you are entitled to certain deductions or if you are entitled to an allowance.

### *Methodology*

In the index on the next page you can tick off what situation applies to you, You will see directly what pages need to be filled in.

You can skip the pages that do not apply to you.

Each page states what documents we would like to receive from you.

**Attention!** Did you also receive tax assessments (provisional assessment, provisional returns and provisional benefits)? Then we would like to receive copies of these.

Hand in this checklist, together with all documentation, **before March 1<sup>th</sup> 2016 in for the tax year 2015.**

If you have a fiscal partner, we kindly ask you to fill in this help together and send your documentation together.

Name fiscal partner:	.....
Date of birth partner:	.....
Burgerservicenummer partner	.....

If you have any questions or doubts, you can always contact us.

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# 1. Fiscal partnership

## 1.1 Housemate

If you answer the following questions with “yes” it is possible that you have a fiscal partner

	<u>Yes</u>	<u>No</u>
Did you live together in 2015?	0	0
Were you registered under the same address in 2015 (the whole year or part thereof)	0	0

If you answered both questions with “yes” please proceed with 1.2.

## 1.2 Partnership

It is no longer possible to choose for fiscal partnership. We can determine whether or not fiscal partnership applies based on the following questions.

	<u>Yes</u>	<u>No</u>
Were you married in 2015?	0	0
Did you have a cohabitation contract?	0	0
Did you have a child together?	0	0
Did one of you acknowledge a child of the other?	0	0
Were you partners in a pension plan?	0	0
Did you share the ownership of a house that was your main residence in 2015?	0	0
Was your housemate a first degree relative (*) and older than 27 years?	0	0

### Pay attention!

Please indicate the date from which the situation above was applicable to you of the questions on which you answered “Yes”

.....

(\*) child, father or mother

## 2. Income

### 2.1 Did you receive income from employment?

1. The year-end statements

### 2.2 Did you receive income from pension?

1. The year-end statements

### 2.3 Did you receive an allowance?

1. The year-end statements
2. Health insurance premium paid by paying agency
3. The new entrant declaration
4. Paying back an allowance (if applicable)

### 2.4 Did you receive income from renting property?

1. An overview of the received amounts
2. The woz-assessment (assessment under the Valuation of immovable Property Act)

### 2.5 Did you receive income from dividends?

1. Original document which indicates the income

### 2.6 Did you use the 30%-ruling?

1. Statement that indicates this
2. Statement of 'partiële buitenlandse belastingplicht' (partial foreign tax compliance)

### 2.7 Did you withdraw money from the 'levensloop credit'?

1. The year-end statements

### 2.8 Did you withdraw money from the 'spaarloon credit'?

1. The year-end statements

### 2.9 Did you receive or pay alimony?

1. The total amount of partner alimony that needs to be paid or received

### 3. Self-employed professionals & other income

#### Administration

3.1 Did you have revenues from freelance activities or as an artist, or did you receive profits from your self-employment?

If you have entrusted Artlupa with your administration the documents mentioned below are probably already in our office. If you do your own VAT tax return, then we will, most likely, not have the documents mentioned below:

1. The complete administration
2. Claims on December 31<sup>st</sup> 2015
3. The debts on December 31<sup>st</sup> 2015
4. All bank statements of the business accounts of 2015
5. All business insurances
6. The copies of VAT declarations of the year 2015
7. A filled out mixed expenses list and statement company car for 2015(1).

#### Expense deduction for enterprises

3.2 To be eligible for the expense deduction for enterprises, you need to meet a few requirements. We can determine whether or not you are eligible for the expense deduction based on the following questions\*.

	Yes	No
Did you invest more than 1225 hours into your enterprise in 2015?	0	0
Did you keep a record of these hours in an agenda or overview?	0	0
Were you also in employment?	0	0
When did you start the enterprise?	.....	
How many hours a week were you in employment?	.....	hours

\* Attention! The tax authorities can question the execution of an enterprise, especially if the profit from enterprise is low or negative. If you answered "YES" on the first 2 questions but are still in doubt whether or not you are an entrepreneur, please contact us.

1 The mixed expenses list and declaration company car are added as appendixes.

## 4. Owner occupied property and mortgage

### 4.1 Do you own property in the Netherlands?

1. The year-end statement of the mortgage, supplied by the bank
2. The woz (appraisal real estate) –statement of 2015, with 01-01-2014 as reference date
3. The policies for the capital insurances
4. If you pay for leasehold, please supply the overview of the leasehold
5. The value of the property share maintenance depot (VvE)

### 4.2 Did you purchase a house in 2015?

1. Taxation expenses statement
2. Notary expenses statement
3. Year-end statements of all mortgages
4. Amount of the provision paid for the acquisition commission
5. All bills regarding the improvement or upkeep of the property
6. The broker expenses
7. If applicable an overview of the surrender of the rights to leasehold and home contents

### 4.3 Did you sell a house in 2015?

1. Invoice of taxation expenses
2. Invoice of notary expenses
3. Year-end statements of all mortgages
4. Paid interest
5. Remaining debt
6. All bills regarding the improvement or upkeep of the property

### 4.4 Did you switch mortgages in 2015?

1. Taxation expenses statement
2. Notary expenses statement
3. Year-end statements of all mortgages
4. Amount of the provision paid for the acquisition commission
5. The expenses for the penalty interest

### 4.5 Did you obtain a mortgage in 2015 from a relative, your company or a foreign bank?

1. Full name, address and BSN (social security number) of the creditor
2. The start date of the mortgage
3. The value of the mortgage
4. The duration of the mortgage
5. The interest rate
6. The type of mortgage

## 5. Deductible expenditures

### Travel allowance

5.1 Were you employed and did you travel with public transportation to your work?

1. Compensation of employer for the expenses of travelling with public transportation
2. Distance from your home to your work
3. The different periods and distances for commute if that has changed in 2015
4. A signed travel statement of your employer

### Insurances

5.2 Have you build up income provisions?

1. Amounts paid as annuity premiums for disability insurance
2. The policy schedule of 2015
3. Annuity insurance policy 2015
4. Growth factor pension fund

### Medical expenses

5.3 Did you have medical expenses in 2015 that have not been paid by your health insurance and neither fall under your own risk??

1. Bills for expense made for medical care by:
  - a general practitioner or a medical specialist such as an ophthalmologist or rehabilitation specialist;
  - a dentist, orthodontist or oral hygienist;
  - recognized paramedics, such as physical therapist, dietician, skin therapist or speech therapist;
  - a psychotherapist, psychiatrist or psychologist.
2. Bills for expenses made for alternative medicine or non-recognized paramedics, if the treatments are prescribed by a doctor
3. The expense for hearing aids, other medical aids etc.
4. The number of kilometres travelled to and from doctors and paramedics
5. The expenses for home help

### Study expenses

5.4 Did you have study expenses?

1. All invoices and receipts of study expenses, obligated by the educational institution, of which the total amount of expenses exceed €250,-

### Donations

5.5 Did you do- or receive any donations in 2015

1. An overview of the donations
2. Overviews that show the donations, if they exceed the total amount of €60,-

### charity work without compensation

5.6 Did you volunteer for an ANBI that entitled you for compensation, but did you decline that compensation?

1. A statement of the organisation that you are entitled for compensation, and that they are willing and able to give you this remuneration, but that you declined it and therefore donated the remuneration to the organisation.

## 6. Children and allowances

### Children

6.1 *Do you have children?*

1. Full names, dates of birth and social security number(s) (BSN's) of the child(ren)

6.2 *Did you go on parental leave in 2015?*

1. The parental leave declaration from your employer

### Allowances

6.3 *Did you receive any 'toeslagen' for rent in 2015?*

1. The disposal

6.4 *Did you receive any 'toeslagen' for health care in 2015?*

1. The disposal

6.5 *Did you receive a child budget in 2015?*

1. The disposal

6.6 *Did you use day care for your child(ren)?*

1. Paid amounts in 2015 for day care (average hourly rate, total hours, address information, copy of the expenses)
2. The number of worked hours per week of the least working parent
3. All statements and disposals regarding day care allowance
4. The number of days you make use of day care per child
5. The number of hours or parts of the day per day
6. An overview of the amount of contribution of the employer
7. The day care contracts with the children's centre or host parents



## 7. Savings & investments

### 7.1 *Did you have a share in usufruct?*

1. Economic value of asset(s) on January, 1<sup>st</sup> 2015
2. Ages of usufructuaries on January, 1<sup>st</sup> 2015
3. The information concerning the creation, nature and duration of the usufruct; possibly the agreement
4. The number of interested parties

### 7.2 *Do you own property in the Netherlands?*

1. Bank account values on January, 1<sup>st</sup> 2015
2. An overview of investments on January, 1<sup>st</sup> 2015
3. An overview of debts and loans on January, 1<sup>st</sup> 2015
4. Information concerning other assets, Real estate etc.
5. An overview of shares/bonds
6. If you own a second house, please provide all information

### 7.3 *Do you own property abroad?*

1. Bank account values on January, 1<sup>st</sup> 2015
2. An overview of investments on January, 1<sup>st</sup> 2015
3. An overview of debts and loans on January, 1<sup>st</sup> 2015
4. Information concerning other assets, Real estate etc.
5. An overview of shares/bonds
6. If you own a second house, please provide all information

### 7.4 *Do you have a capital insurance?*

1. The policy of 2015
2. If applicable, the benefit of 2015

## **8. Taxable income from a substantial interest**

*8.1 Did you have a taxable income from a substantial interest in 2015?*

1. An overview of the substantial interest in 2015
2. An overview of the nominal value of the shares in 2015
3. Mutations in the substantial interest in 2015

*8.2 Did you receive income from dividends in 2015?*

1. Original document that shows the income in 2015
2. Copy of register of shareholders

*8.3 Did you pay interest or did you have other expenses while maintaining your substantial interest?*

1. An overview of supplied loans to the legal entity
2. An overview of paid interest and other expenses for substantial interest

## Mixed expenses list 2015

As an entrepreneur, there are expenses that have both business and private aspects. To determine which percentage of these expenses are deductible from your profit, we ask you to fill in the questions below.

### 1. Internet and telephone expenses

#### land line

What is the percentage of the expenses of your land line for business purposes? .....

#### mobile phone

What is the percentage of the expenses of your mobile phone for business purposes? .....

#### internet

What is the percentage of the expenses of your internet use for business purposes? .....

### 2. Office space

#### Office space/studio/ garage outside your home

2a. Do you have an office space away from your home Yes/no\*

2b. If so, what is the monthly rent? € .....

2c. Is VAT included in the rent? Yes/no\*

### 3. Car

3a. Do you own a car? Yes/no\*

*If you do own a car, could you provide the Statement Car and Company?*

## Statement Car and Company 2015

If you own a car, you should hold an addition for private use in the VAT and income tax into account. There are separate fiscal rules for this. If you own more than one car, we kindly ask you to fill in this form for each car separately.

**Your name:** .....

### Data of car

Brand and type: .....

License plate: .....

Year of fabrication: .....

Value new: .....

CO2-emission: .....

### Acquisition\*

Date of acquisition: .....

Amount paid: €.....

### Sale (if applicable)\*

Sale sum: €.....

Date of sale: .....

\* Please send us the invoice of the acquisition or sale of the car

### Addition for private use in the income tax and VAT:

Is the car registered as a company car in your administration? yes/no

Do you have an accurate logbook to prevent addition for private use? yes/no

Do you have an administration for your business kilometres? yes/no

Do you own another car with which you drive privately and/or for business? yes/no

Number of private kilometres in 2015: .....

Number of business kilometres in 2015: .....

## Statement Car and Company delivery van/ company car 2015

If you own a car, you should hold an addition for private use in the VAT and income tax into account. There are separate fiscal rules for this. If you own more than one car, we kindly ask you to fill in this form for each car separately.

**Your name:** .....

### Data of car

Brand and type: .....

License plate: .....

Year of fabrication: .....

Value new: .....

CO2-emission: .....

### Acquisition\*

Date of acquisition: .....

Amount paid: €.....

### Sale (if applicable)\*

Sale sum: €.....

Date of sale: .....

\* Please send us the invoice of the sale or acquisition of the car.

### Addition for private use in the income tax and VAT:

Is the car registered as a company car in your administration? yes/no

Do you have an accurate logbook to prevent addition for private use? yes/no

Is the car unusable for private use due to its nature and setup? yes/no

Do you own a statement 'uitsluitend zakelijk gebruik bestelauto'\*? yes/no

Is there a restriction to use the car privately? yes/no

Is the company car/van in your possession and not used by other drivers? yes/no

Do you own another car with which you drive privately? yes/no

Number of private kilometres in 2015: .....

Number of business kilometres in 2015: .....

\* The "no taxes addition" for company cars/vans regulation only applies if the car can almost exclusively be used for the transportation of goods due to the nature and/or setup of the car. The regular company car is equal to a normal private car. If you want to prevent maintaining, then you can use the declaration 'uitsluitend zakelijk gebruik bestelauto', which you can submit digitally on the website of the Dutch tax authorities.