



## Client questionnaire Dutch personal income tax **2014**

### Instructions for completion

- Please complete this questionnaire fully and as detailed as possible, unless otherwise stated in this questionnaire. Should you enclose any document, simply check the applicable box ()
- If we prepared your tax return for 2013 as well and the situation did not change in relation to a specific question, you may simply state "idem" where appropriate.
- Upon completion of this questionnaire and its signing for agreement on the last page, please send it to us together with the required documents, preferably by e-mail ([info@nexpat.nl](mailto:info@nexpat.nl)). Anything that you provide to us will not be disclosed to third parties without your prior consent.
- Please indicate dates in the form dd/mm/yyyy wherever required;
- By completing this questionnaire you enable us to assess what information is needed to complete your tax return. We note that Nexpat is not liable for consequences of providing incorrect and/or incomplete information.
- Please appreciate that if additional work is required due to information being initially missing extra charges may apply at our hourly rates.
- Please note that the Dutch tax authorities may request proof as regards to certain elements in the tax return. Therefore, please save any supporting document at least until a final income tax assessment for the year in question has been imposed by the Dutch tax authorities.

Please feel free to contact us in case you have any questions or remarks.

## About you

First and last name:

Address, ZIP and postal code:

City and country:

Phone number:

E-mail address:

Gender:

Date of birth:

BSN / social security number:

Nationality:

Do you have a US green card?

Yes/no

If yes, would you like us to prepare your US tax returns?

Yes/no

Dutch bank account number:<sup>1</sup>

Where did you live during 2014?<sup>2</sup>

I lived in the Netherlands during the entire year.

I lived outside the Netherlands during the entire year.

I arrived in the Netherlands on the date: \_\_\_\_\_ from the country: \_\_\_\_\_

I left the Netherlands on the date: \_\_\_\_\_ from the country: \_\_\_\_\_

Did you change address during 2014?

Yes/no

If yes, please specify.

Please provide a copy of your passport or residence permit.

Check for enclosure(s):

## About partner<sup>3</sup>

<sup>1</sup> We suggest using a Dutch bank account for speed purposes. If you have a foreign bank account, please provide us with the bank's details (name, city, country), Swift/BIC code and IBAN number (if EU).

<sup>2</sup> Please make sure that you are registered or deregistered properly with the local town hall since such registration provides for a reference for the Dutch tax authorities in relation to your (tax) residency and filing obligations. Please inform us in case you need help on this.

<sup>3</sup> This section about partner aims to assess whether you qualify for fiscal partnership, which provides a beneficial assignment of tax credits, passive income and certain deductions. As from 1 January 2011 the rules on fiscal partnership have changed. Couples that are married or registered as couples ("geregistreerd partnerschap") are still automatically fiscal partners. However, other couples living together can only apply for fiscal partnership if specific conditions are met.

Your marital status:

Single / married / registered partners /  
living together / divorced.

If single and/or divorced, were you living together with a parent or a child, were you recorded on the same address with the town hall and were both of you on 31 December 2013 at least 27 years of age? If no, you can skip the rest of this "about partner" section.

Yes/no

If living together (instead of being married or registered partners), were you both in 2014 at least 18 years of age and were your addresses as recorded with the town hall the same?

Yes/no

If yes, please check if applicable:

- There was a notarial cohabitation agreement;
- You had a child together or either of you had a child that has been recognized by the other;
- Either of you had a child registered at your address and the child did not pay rent at market conditions;
- Your main residence was jointly owned; or
- You were considered as partners by a pension fund.

Did the marital status change during 2014?

Yes/no

If yes, please specify:

First and last (maiden) name partner:

Date of birth partner:

BSN / social security number partner:

Did your partner live at your address?

Yes/no

If no, please provide address:

Nationality partner:

Would you like us to prepare your partner's tax return too?

Yes/no

If no, please provide a copy of your partner's tax return

Check for enclosure(s):

Did your partner have a US green card?

Yes/no

If yes, would you like us to prepare your partner's US tax return too?

Yes/no

Dutch bank account number partner<sup>4</sup>:

Where did your partner live in 2014?

My partner lived in the Netherlands during the entire year.

My partner lived outside the Netherlands during the entire year.

My partner arrived in the Netherlands on the date: \_\_\_\_\_ from country: \_\_\_\_\_

My partner left the Netherlands on the date: \_\_\_\_\_ from country: \_\_\_\_\_

Please provide a copy of your partner's passport or residence permit.

Check for enclosure(s):

**About children**

Please provide for each child his/her initials and surname, date of birth, BSN/social security number and address in case he/she was not registered during 2014 at your address:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_

**General questions return**

Did you or your partner receive an invitation from the Dutch tax authorities to file a tax return?

Yes / No. If yes, please indicate the deadline(s) stated on the invitation(s):

Please provide us with copies in case you (and/or your partner) filed a tax return for the prior year, unless we took care of it, and any (provisional) tax assessment for the prior 3 years.

Check for enclosure(s):

Did/will you or your partner file (a) tax return(s) in other countries as well? If yes, please specify the reason:

Yes/no

Did you or your partner receive any of the following allowances:

care allowance ("zorgtoeslag"): Yes/no.

professional childcare allowance ("kinderopvangtoeslag")

<sup>4</sup> We suggest using a Dutch bank account for speed purposes. If your partner has a foreign bank account, please provide us with the bank's details (name, city, country), Swift/BIC code and IBAN number (if EU).

Would you like us to examine the possibilities for obtaining such allowance?<sup>5</sup>

rent allowance ("huurtoeslag")

child allowance ("kindgebonden budget")

Yes/no

If yes, please specify:

### Income

Did you or your partner receive a salary? If yes, please provide us with copies of the relevant (Dutch/foreign) year-end statements (preferably) or the last pay slip(s) received for 2014.

Yes/no

Check for enclosure(s):

Did you or your partner receive a bonus or other incidental salary? If yes, please provide copies of the relevant pay slip.

Yes/no

Check for enclosure(s):

Did you or your partner receive any payment that relates to unemployment, disability or pension? If yes, please provide copies of (year-end) specifications.

Yes/no

Check for enclosure(s):

Did you or your partner pay premiums for social security in the home country? If yes, please provide us with copies of A1/E101 statements that you avail of (since such premiums may be deductible).

Yes/no

Check for enclosure(s):

Are you or your partner:

- US citizens/green card holder;
- living in the Netherlands and working (partly) outside the Netherlands; or
- living outside the Netherlands and working (partly) in the Netherlands?

Yes/no. If yes, please fill in the 2014 travel calendar on page 11.

Did you avail of a "30% ruling"<sup>6</sup>? If yes, please provide a copy.

Yes/no

Check for enclosure(s):

Ruling applicable from: \_\_\_\_\_ until: \_\_\_\_\_

Did your partner avail of a "30% ruling"? If yes, please provide a copy.

Yes/no

Check for enclosure(s):

Ruling applicable from: \_\_\_\_\_ until: \_\_\_\_\_

Would you like us to assess the possibilities for obtaining a 30% ruling in case you or your partner do not have one?

Yes/no

<sup>5</sup> More information on this can be found at [www.toeslagen.nl](http://www.toeslagen.nl).

<sup>6</sup> Foreign employees with specific expertise working in the Netherlands may be eligible for the so-called 30% tax ruling. This ruling allows that such employee is provided by his employer with a tax free allowance amounting to 30% of his or her salary if certain requirements are met. For more on this, please be referred to [www.taxshop.nl/30ruling](http://www.taxshop.nl/30ruling).

Have you or your partner received stock options or any other incentive plan from your employer?

Yes/no

If yes, was the plan (e.g. options) exercised in 2014 or did the plan become otherwise (fully) vested? If yes:

Yes/no

- Have these benefits been processed through the employer's payroll administration?
- Please provide us with a copy of the contract and specification(s) on the allotment / exercise/ vesting.

Yes/no

Check for enclosure(s):

Did you or your partner receive any freelance income?

Yes/no

Did you or your partner receive income from a self employed business?

Yes/no

Did you receive alimony?

Yes/no

Did you or your partner receive any other income? If yes, please specify:

Yes/no

Check for enclosure(s):

Did you or your partner receive any other income or benefit that was not processed through the payroll (e.g. housing allowance, school fees)? If yes, please specify:

Yes/no

Check for enclosure(s):

Did you participate in a so-called levensloopregeling?<sup>7</sup> If yes, did you take any parental or sabbatical leave in 2014? If yes, please state the number of days:

Yes/no

Yes/no

Number of days:

Did you receive maintenance allowance? If yes, please specify:

Yes/no

Check for enclosure(s):

Did you receive periodic payments/distributions? If yes, please specify:

Yes/no

Check for enclosure(s):

Did you receive income for voluntary work? If yes, please specify:

Yes/no

Check for enclosure(s):

Are you a statutory director of a Dutch company? If yes, are you registered for that purpose with the Dutch Chamber of Commerce? If no, would you like us to take care of it?

Yes/no

Yes/no

Yes/no

**Pension**

Did you or your partner participate in a private (Dutch/non-Dutch) pension fund?

Yes/no

If yes, please indicate:

-contribution employer:.....

-contribution employee:.....

<sup>7</sup> The regulation has been abolished per 1 January 2013 yet grandfathering rules apply until 1 January 2022.

Did you or your partner pay premiums for a life annuity (“lijfrente”) insurance? If yes, please provide us with a copy of the insurance policy and of your 2013 pension slip (UPO/uniformly pension overview).

Yes/no Check for enclosure(s):

## Transportation

### Company car

Did you have a company car?

Yes/no

If yes and in case you have been taxed for the use of a company car through your employer’s payroll administration, do you have a detailed daily registration to demonstrate that you have used the company car during the year for less than 500 KMs? If yes, please provide us with copies of your administration.<sup>8</sup>

Yes/no Check for enclosure(s):

If a taxable benefit was not taxed through your employer’s wage tax administration, did you obtain a declaration “private use of company car” from the Dutch tax authorities? If yes, please provide a copy.

Yes/no Check for enclosure(s):

### Public transport

Did you travel by public transport to your work and were you fully reimbursed by your employer?

Yes/no

If no, did you avail of an official public transport statement (“openbaarvervoerverklaring”) or travel statement (“reisverklaring”) issued through your employer? If yes, please provide a copy.

Yes/no Check for enclosure(s):

## Main residence

Did you own a house in the Netherlands that you considered as your main residence? If yes, please provide copies of the following:

Yes/no

- Invoice(s) indicating the payments in case you paid for leasehold (“erfpacht”);
- The annual mortgage-statement(s) per 31 December 2014 from your bank(s).

Check for enclosure(s):

Check for enclosure(s):

<sup>8</sup> A company car is normally assumed to be used for private purposes as well, in which respect you will likely have already been taxed through your employer’s payroll administration. However, in case you can demonstrate that you have used the car during the year for less than 500 KMs by means of a detailed registration you may claim the withheld wage tax back.

- The 2014 real estate tax assessment ("WOZ-beschikking"<sup>9</sup>) as received from your municipality.

Did you buy property in 2014 to be used as your main residence?

If yes, please indicate the date on which you moved to this property and also please provide copies of:

- The mortgage deed;
- The insurance policy ("polisblad") in relation to disability or unemployment;
- The civil law notary's invoice;
- The appraiser's invoice;

Did you sell property that has been used as your main residence in the Netherlands in 2014 or 2013? If yes:

- Please provide a copy of the civil law notary's invoice.
- In case the sale took place in 2013 and we did not take care of your 2013 tax return please provide us with a copy of your 2013 tax return.

Were you married (or registered partners) and is your settlement based on community property (i.e. 50% / 50%)? If no, please indicate which one of you:

- owned the property and for what percentage:
- was liable for the mortgage and for what percentage:

Did your home have the status of national monument ("Rijksmonument")?

If yes, were there any expenses for maintenance/repairs?

### Other real estate

Did you own or buy anywhere in the world any other real estate than your main residency? If yes:

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Check for

enclosure(s):

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Yes/no

Date:

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Check for

enclosure(s):

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Yes / no

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Check for

enclosure(s):

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Check for

enclosure(s):

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Yes/no

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Yes/no

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Yes/no

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Yes/no

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<sup>9</sup> Each year the municipality estimates the value of your property, resulting in a WOZ statement, pursuant to which amongst others annual local property taxes are determined.

- what is the address of the property?
- what is the value of this property based on the Dutch real estate tax assessments that you received in 2014 in case it was Dutch based or its market value on 1 January 2013 in case the property was outside the Netherlands?
- did you use a mortgage loan to finance this property? If yes, please provide a copy of the (bank) statement per 31 December 2014.
- was this property rented out?
- is this property your former main residence?
- will this property become your main residence?

EUR:

Yes/no.                      Check for                        
 enclosure(s):

Yes permanently / yes temporarily /  
 usufruct / no / no for sale

Yes until the date:                      / no

Yes as from the date:                      / no

### Worldwide savings/investments

Did you have (worldwide) savings and investments of more than € 21,139 (€ 42.278 for fiscal partners) on 1 January 2014?

Yes/no

If yes, do you avail of a 30% tax ruling?<sup>10</sup> If no, please provide copies of:

Yes/no

- The yearend statement(s) of your bank accounts and investments;
- In case of immigration/emigration in 2014 the values/statements on the date of immigration/emigration;
- If your 30%-ruling expired in 2014 the values/statements on the expiring date;
- Statements indicating any withheld dividend tax if applicable;<sup>11</sup>

enclosure(s):                      Check for                     

enclosure(s):                      Check for                     

enclosure(s):                      Check for                     

enclosure(s):                      Check for

### Personal tax deductions

Did you incur costs in 2014 in relation to study/schooling for yourself or your partner exceeding an amount of

Yes/no                      Check for                        
 enclosure(s):

<sup>10</sup> The 30% ruling provides for an exception on declaring savings and investments in your Dutch personal income tax return.

<sup>11</sup> There are possibilities for Dutch relief in relation to dividends paid, unless you do not report your savings and investments are not reported under application of your 30% ruling.



## TRAVEL CALENDAR

Please complete below calendar if you answered “yes” at the income section on page 5 by filing the country in which you worked in the empty cells. You may use abbreviations (e.g. “NL” stands for the Netherlands, “US” for United States etc). “N” stands for non working day (e.g. due to vacation, illness, public holiday etc). In case you state “N” in an empty cell then also state the country.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	N	N	N			N					N	
2		N	N					N			N	
3					N			N				
4	N				N					N		
5	N			N	N		N			N		
6				N			N		N			N
7						N			N			N
8		N	N			N					N	
9		N	N			N		N			N	
10					N			N				
11	N				N					N		
12	N			N			N			N		
13				N			N		N			N
14						N			N			N
15		N	N			N					N	
16		N	N					N			N	
17					N			N				
18	N			N	N					N		
19	N			N			N			N		
20				N			N		N			N
21				N		N			N			N
22		N	N			N					N	
23		N	N					N			N	
24					N			N				
25	N				N					N		N
26	N			N			N			N		N
27				N			N		N			N
28						N			N			N
29			N		N	N					N	
30			N					N			N	
31					N							

# Power of Attorney

The undersigned herewith provide(s) full power of attorney to Nexpat to act as his/her/their representative in all Dutch tax and social security matters until further notice, specifically:

- to prepare Dutch personal income tax return(s);
- to collect any information from third parties that is required for completion of the personal income tax return(s);
- to correspond with the Dutch tax authorities and to receive (electronic) copies of tax assessments from them for review purposes;
- to file objection(s)/appeal(s) against adverse tax assessments imposed by the Dutch tax authorities.

Upon completion a separate approval will be requested before the tax return(s) will be filed with the Dutch tax authorities.

Furthermore, the undersigned accept(s):

- that Nexpat cannot be held liable for any consequence due to incorrect or incomplete information provided by the undersigned;
- Nexpat's general conditions and the fees as available on [www.nexpat.nl](http://www.nexpat.nl) unless agreed otherwise.

Name:	.....	Name partner:	.....
Date of birth:	.....	Date of birth:	.....
BSN / social security nr.:	.....	BSN / social security nr.:	.....
Place:	.....	Place:	.....
Date:	.....	Date:	.....
Signature:	.....	Signature:	.....