

## Hand-in-Help Income Tax 2013

Name: .....

### Introduction

#### *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 your income tax declaration. Please note that we can't provide your income tax declaration without this help and the requested documentation.

In the index on the next page, you are able to tick the situations that are applicable to you. While doing that, you will see which pages of the help you have to fill in.

**Attention!** Did you receive assessments of the Belastingdienst? (e.g. voorlopige aanslagen, voorlopige teruggaven, toeslagen etc.) Would you please add them as well?

Hand in this checklist, together with all the documentation, **before March 1<sup>st</sup>, 2014** for the tax year 2013.

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 fiscal partner: .....

If you do not have a fiscal partner, but you do have housemates above the age of 18, we kindly ask you to fill in the name and date of birth of your housemate. We do not need any further information from them.

Name housemate: .....

Date of birth housemate : .....

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## 2. Partnership

### 2.1 Housemate

When you can 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 2013?	0	0
Were you in 2013 (for the whole year or a part of the year) registered at the same address as your housemate?	0	0

If you answered both questions above with "Yes" please proceed with 2.2.

### 2.2 Partnership

Please answer the following questions so we can determine if fiscal partnership is applicable to you.

	<u>Yes</u>	<u>No</u>
Were you married in 2013?	0	0
Did you have a cohabitation agreement?	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 2013?	0	0
Was your housemate a first degree relative and older than 27 years?	0	0

#### **Attention!**

Please indicate the date from which the situation above was applicable to you of the question that you answered with "YES" at 2.2.

.....

### **3. Income**

*3.1 Did you receive income from salary?*

1. The year-end statements

*3.2 Did you receive income from pension?*

1. The year-end statements

*3.3 Did you receive an allowance?*

1. The year-end statements
2. Health insurance premium paid by paying agency
3. If you had to pay back an allowance, please send us the statement

*3.4 Did you receive income from renting property?*

1. An overview of the received amounts
2. The woz-value

*3.5 Did you receive income from dividends?*

1. Original document of the received amounts

*3.6 Do you have a 30% ruling?*

1. statement that shows the 30% ruling
2. statement of 'partiële buitenlandse belastingplicht' (partial foreign tax compliance)

*3.7 Did you withdraw money in 2013 from your 'levensloop credit' ?*

1. The year-end statements

*3.8 Did you withdraw money in 2013 from your 'spaarloon credit'?*

1. The year-end statements

#### 4. Self-employed professionals and other sources of income

4.1 Do you have revenues from freelance activities or as an artist, or did you receive profits from your self employment?

If Artlupa takes care for your administration, we probably already have the following data. If you declare your own VAT-return, it is likely your file is not complete yet.

1. Complete administration
2. Claims on December, 31<sup>st</sup> 2013
3. Debts on December, 31<sup>st</sup> 2013
4. All copies of the business bank account of 2013
5. All businesslike insurances
6. Copies of VAT declarations of the year 2013
7. A complete statement company car 2013 and mixed costs list 2013

4.2 To apply for the fiscal facilities for self-employed professionals, you have to meet certain requirements. Based up on the following questions, we can determine if you meet these requirements\*.

	<u>Yes</u>	<u>No</u>
Did you work more than 1225 on your company in 2013?	O	O
Di you have an administration of these hours?	O	O
Besides you entrepreneurial activities, did you have income from employment?	O	O
When did you start your company?	.....	
How many hours a week were you working in paid employment?	.....hours	

\* Attention! The tax authorities may have doubts about your entrepreneurship in terms of the income tax definition of entrepreneurship. When you have doubts about your entrepreneurship (especially when your profit is low or negative), please contact us - even if you answered the first two questions with 'yes'.

## **5. Owner occupied property**

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

1. The year end statement of the mortgage and interest per 31.12.2013
2. The WOZ statement that you received from the local government
3. If you paid leasehold called 'erfpacht', the bills showing this payment
4. Insurance policies

### *5.2 Did you buy a house in 2013?*

1. Taxation expenses statement
2. Notary expenses statement
3. Year end statements of all mortgages
4. Amount of the provision paid for the mortgage contract called 'afsluitprovisie'
5. Paid interest
6. Debt on 31.12.2013
7. Broker expenses
8. An overview of paid leasehold called 'erfpacht'

### *5.3 Did you switch mortgages in 2013?*

1. Taxation expenses statement
2. Notary expenses statement
3. Year end statements of all mortgages
4. Amount of the provision paid for the mortgage contract called 'afsluitprovisie'

### *5.4 Did you sell a house in 2013?*

1. Invoice of taxation expenses
2. Invoice of notary expenses
3. Year end statements of all mortgages
4. Paid interest
5. Debt on 31.12.2013

### *5.5 Did you obtain a mortgage in 2013 from a relative, your company or a foreign bank?*

1. Full name, address and BSN of the money borrower
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

## **6. Deductible expenditures**

### Travel allowance

6.1 Are 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. A signed travel statement of your employer

### Insurances

6.2 Have you build up income provisions?

1. Amounts paid as annuity premiums for disability insurance
2. Schedule 2013
3. Annuity insurance policy 2013
4. Growth factor pension fund

### Medical expenses

6.3 Did you have medical expenses in 2013?

1. Expenses for doctors and hospitals not covered by your health insurance
2. Expenses for dentist and oculists not covered by your health insurance
3. Expenses for homeopathic treatments and medicines not covered by your health insurance
4. Expenses for paramedical treatments not covered by your health insurance if they arise from chronic diseases or sickness
5. Expenses for hearing aid (devices)
6. Travel expenses for visiting doctors, hospitals, dentists etc.
7. Expenses for assistance in your household because you are unable to do certain things yourself, called 'thuishulp'

### Study expenses

6.4 Did you have study expenses?

1. All invoices and receipts of study expenses when the total amount of expenses exceeds € 250,-

### Donations

6.5 Did you do- or receive any donations in 2013?

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

### Charity work without compensation

6.6 Did you volunteer for an ANBI that entitled you for compensation, but did you decline the 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.

## **7.Children and toeslagen**

### Children

#### *7.1 Do you have children?*

1. Full names, dates of birth and 'Burgerservicenummers'

#### *7.2 Did you receive or paid alimony in 2013?*

1. The total amount of partner alimony
2. The total amount of child alimony
3. The total amount of driven kilometres for picking up your children

#### *7.3 Did you receive 'kinderbijslag' (child benefit)?*

1. An overview of the received sums

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

1. Year end statement of day care payments
2. All statements and disposals 'kinderopvangtoeslag'
3. How many hours a week did you work?
4. Amount of days your child visited the day care (a week)
5. Amount of hours your child visited the day care (a week)
6. An overview of compensation of employer (if applicable)

#### *7.6 Did you take 'ouderschapsverlof' (parental leave)?*

1. The statement of your employer concerning the parental leave

### Toeslagen

#### *7.7 Did you receive 'huurtoeslag' (allowance for rent expenses) in 2013?*

1. The disposal of the Belastingdienst

#### *7.8 Did you receive 'zorgtoeslag' (allowance for health insurance) in 2013?*

1. The disposal of the Belastingdienst

#### *7.4 Did you receive 'kindgebondenbudget' (child budget)?*

1. The statement of the Belastingdienst



## **8. Savings and investments**

### *8.1 Did you have a share in 'vruchtgebruik' (usufruct)?*

1. Economic value of asset(s) on January, 1<sup>st</sup> 2013
2. Ages of usufructuaries on January, 1<sup>st</sup> 2013
3. Information about the origination, the character and length of the usufruct
4. How many claimants are there?

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

1. Bank account values at January, 1<sup>st</sup> 2013
2. Saving account values at January, 1<sup>st</sup> 2013
3. Stocks/ Bonds values at January, 1<sup>st</sup> 2013
4. An overview of debts and loans, at January, 1<sup>st</sup> 2013
5. Real estate, provide address and information about the value etc.

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

1. Bank account values at January, 1<sup>st</sup> 2013
2. Saving account values at January, 1<sup>st</sup> 2013
3. Stocks/ Bonds values at January, 1<sup>st</sup> 2013
4. An overview of debts and loans, at January, 1<sup>st</sup> 2013
5. Real estate, provide address and information about the value etc.

### *8.4 Did you have a life insurance in 2013?*

1. Insurance policy of 2013
2. If applicable, the payments in 2013

### *8.5 Did you save money within the spaarloonregeling?*

1. Bank account value on January, 1<sup>st</sup> 2013

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

*9.1 Did you have a taxable income from a substantial interest in 2013?*

1. An overview of the substantial interest in 2013
2. An overview of the nominal value of the shares
3. Mutations in the substantial interest

*9.2 Did you receive income from dividends in 2013?*

1. Original document that shows the income in 2013
2. Copy of register of shareholders

*9.3 Did you paid 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

## Mixed cost list

Name: .....

Starting date: .....

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

### 1. Telephone costs

Fill in:

#### land line

Which percentage of the costs of your land line is for business purposes?

.....%

#### mobile phone

Which percentage of the costs of your mobile phone is for business purposes?

.....%

### 2. Internet costs

#### Cable or DSL

Which percentage of the internet usage is for business purposes?

.....%

### 3. Office space

3a. Do you have an office space apart from your home?

yes/no

3b. If yes, what is the price per month?

€ .....

3c. Is VAT included in that price?

yes/no

### 4. Car

4a. Do you own a car?

yes/no

4b. If yes, did you fill in the *Car and Company form*?

yes/no

Attention! If you own a car, we always need the *Car and Company form*!

## Car and Company 2013

If you own a car and you have a company, we would like to ask you to fill in the questions below. 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: .....

CO<sub>2</sub>-emission .....

Kind of fuel: .....

Energy label: .....

Is the car in fiscal terms a company van? yes/no

### Acquisition

Date of acquisition: .....

Amount paid: €.....

### Sale (if applicable)

Sale sum: €.....

Date of sale: .....

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

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

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

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

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

### To determine the best approach we need these numbers:

Number of kilometres driven for business purposes 2013:.....

Number of kilometres driven for business purposes 2013:.....