

Checklist Income Tax Return 2022

The information contained in this memorandum is of a general nature and should not be relied upon as advice for a particular situation. Although this memorandum has been prepared with the utmost care, subsequent developments may in due course render (parts of) this memorandum invalid. Baker Tilly cannot be held liable for any actions that may be undertaken or omitted on the basis of the information in this memorandum.

In this memorandum we provide a brief overview of the information and documents needed to prepare your income tax return. We kindly request that you supply the information and documents to us as completely as possible.

Please note: this checklist is general in nature and covers the most common but not all the necessary information for the preparation of your income tax return.

General

- married --> if married then, date of marriage, copy of passport, ID or driver's license of your spouse and CRIB-number of your spouse. Please also state whether you have community property or a pre- or post-nuptial agreement;
- children younger than 27 years of age --> name, date of birth, name of the school they are attending, name and address of the educational institution and address if not living together with their parents;
- declaration of exemption from Basic Health Insurance (BVZ) of the Social Insurance Bank (SVB);
- copy of the provisional income tax and social premium assessments 2022; and
- if we are preparing your tax return for the first time: a copy of your 2021 income tax return.

Sources of income

- real estate --> proceeds from real estate, address of real estate, annual mortgage statement (interest) and other financing expenses, risk insurance premium;
- income from movable capital such as dividends or interest. Including of minor children --> annual statements or financial statements;
- profits from enterprise or profession --> financial statements;
- proceeds from employment (including pensions) --> annual (wage tax) statement;
- proceeds from periodic payments --> annual statement;
- other income --> annual statement; and
- AOV/AWW premium assessments received or paid in 2022 --> copy of the assessments.

Personal expenses

- Private dwelling --> annual mortgage statement and other financing expenses. In case the dwelling was purchased in 2022, a copy of the invoice for the purchase costs of the house issued by the notary, invoice of appraisal cost in connection with obtaining a mortgage and information about the closing fees;
- private dwelling designated as a monument --> proof of payment of maintenance expenses as well as the documents mentioned above for a private dwelling;
- premiums for life insurance, annuities, and pension insurance --> policies and/or proof of payment;
- payments regarding pension savings --> proof of payment;

- paid annuities, pensions and other periodic payments --> proof of payment;
- interest paid and other loan expenses --> proof of payment;
- paid donations --> proof of payment; and
- interest paid and repayments of principal on loans to finance study for a trade or profession --> proof of payment.

Extraordinary expenses

- educational expenses for children (younger than 27 years of age), yourself or your spouse --> proof of payment and an acceptance letter of the school;
- cost of living expenses for children, parents or close relatives --> proof of payment; and
- medical expenses (health insurance), disability, childbirth and death of yourself, your spouse, children (including foster and related) and relatives or relatives by marriage in the direct line and laterally --> proof of payment.

Other

- Other documents regarding financial income or expenses that may be relevant for your tax return.

For further information, please contact:

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Baker Tilly, 2023