

# CHECKLIST INCOME TAX RETURNS

This checklist contains an overview of the information that is needed to compile your Income Tax Returns for 2023. Not every subject will be applicable to you. In that case you don't have to deliver the information.

- ✦ If you have a digital 'Berichtenbox' at [MijnOverheid](#) you can find some of the requested documents in there.
- ✦ We are happy to receive any other relevant documents which are not mentioned on this list.

We thank you in advance for your cooperation!

## GENERAL

Letter received from the Tax authorities (Belastindienst) with a VIA activation token for the Income Tax. The title of this letter says 'Registratie machtiging intermediair goedkeuren'. We only need this letter if you have not yet provided us with an ongoing allowance authorization. If it is our first time drawing up your tax return; we would gladly receive your last year's income tax return.

## INCOME

Your annual social security income statements (e.g. retirement, pregnancy, unemployment, occupational disability)  
Annual statements/specifications of other additional earnings, meaning other income than from business, employment or benefits.

## COMPANY INCOME AND COST (EENMANSZAAK, VOF, CV)

Your current annual bank statement and your savings annual bank statement.  
Have you spent more than 1,225 hours on your business?  
Number of business kilometers that you, as an entrepreneur, have driven with your private vehicle (if a kilometer administration has been kept).  
Specific VAT on costs of the private car (maintenance, fuel, repair, etc.) if the private car is also used for business purposes.  
Does your partner cooperate in the company? And does he/she receive a compensation less than € 5.000?  
If yes, how many hours a year does your partner cooperate?

## PROPERTY (HOME)

Annual statements loan for your own home that's not a mortgage loan. If not present, we would like to receive the following information:

With whom is the loan taken out?

How much interest was paid in 2023?

What is the balance of the loan on 31-12-2023?

### **If you bought, sold or renovated your own home in 2022:**

The final settlement from your notary, regarding the purchase of the house.

The final settlement from your notary, regarding the sale of the house.

On which date were you deregistered from your old address at the municipality?

On which date were you registered at your new house at the municipality?

Overview purchase/sale costs of the property, such as costs for the estate agent, valuer, the bank or mortgage broker.

In the case of a newly built house or renovation for which a loan has been taken out:

Building contract (incl. additional and less work)

Overview of additional (re)construction costs, being costs for items inseparably attached to the own home (e.g. installing kitchen/bathroom, creating garden, painting, solar panels or other energy-saving measures).

## EQUITY

Cryptocurrency specification (e.g. Bitcoin) showing the value on January 1, 2023.

Agreement/specification from loans to third party.

To whom is the loan provided/granted?

What was the balance of the loan on January 1, 2023?

Specification other debts (not through a bank).

With whom is the loan taken out?

What was the balance of the loan on January 1, 2023?

Specification other immovable property/real estate.

Municipal WOZ assessment(s) 2023 (reference date January 1, 2022).

Specification rent received (Housing only).

Specification of other investment assets (e.g. precious metals) showing the value on January 1, 2023.

## DEDUCTIONS

Annual overview of paid premiums for annuities.

Annual overview of paid premiums for occupational disability insurance.

Specification of gifts made to Public Benefit Organisations (ANBI's) and Social Interest Organisations (SBBI's). Please note: cash donations are non-deductible.

Costs for care which were not covered. Pay Attention: Your own Healthcare Insurance Act contribution. Non-deductible items are: private care insurance premium and any deductible

## OTHER

Preliminary assessments Toeslagen (Care benefits, Child care grants) 2022.

Specification given and received partner alimony and former partner's name, birth date and citizen service number (burgerservicenummer, BSN).

Specification of shares held in unlisted companies.

### ATTENTION!

Did you provide us with the letter from the Tax authorities (belastingdienst) with the VIA activation token for the Income Tax Returns or the ongoing allowance authorization? Yes, then you're done. No, please proceed with the checklist.

Name, birthdate and citizen service number (burgerservicenummer, BSN) of the child(ren) living at home, if not known to us.

Annual statement employment.

WOZ value for your home. You can find the value on the municipal WOZ assessment 2023 (reference date January 1, 2022).

Your mortgage's annual statement.

Current and savings account annual statement.

Investment account annual statement.

Provisional assessment income tax 2023.

Provisional assessment income dependent Health Insurance Act contribution 2023 (inkomensafhankelijke bijdrage Zorgverzekeringswet).

# COMMENTS

Please sent this form with the documents  
that are needed to aangifte@mkbtr.nl

