

DON'T SEND THIS TAX FORM TO THE TAX AUTHORITIES

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Country Netherlands
Date of birth 01-01-1968
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Filing a tax return

By means of this front-page and the following pages you are filing your income tax, national insurance contributions and income-related contributions from the Healthcare Insurance Act in 2017.

Fill in the front-page. Tear loose the front page and the other pages with completed questions. State your citizen service number and name on each separated page. Only send in the completed pages and the signed front-page.

Account number for tax refunds

Is your account number unknown to us or did you change it? Visit belastingdienst.nl to read how to report or change your account number.

Your telephone number

Perhaps, the tax authorities may have questions about your tax return. *State the telephone number on which you are approachable by day.*

Telephone number

Signature

Date

Your signature

Tax consultant's number
If applicable.

Your name and address

To correspond with you, the tax authorities uses the data, known to the tax authorities. In case of changes, do report these changes separately on the form *Submitting an address change outside the Netherlands*. You can download this form on belastingdienst.nl.

Questions?

Please read the enclosed instructions or consult belastingdienst.nl. You also can make a call with the Tax Information Line for Non-resident Tax Issues (calling from abroad): +31 555 385 385, available on Mo-Th 8-20h, Fr 8-17h.

Tax partner's signature

Signature
tax partner

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Personal situation**1 Living abroad in 2017**

1a Emigration date - - 2 0 1 7

1b Immigration date - - 2 0 1 7

Country Code Period

1c In which country or countries outside the Netherlands did you live in 2017? *State country code and period.*

GBR 01 - 01 - 2 0 1 7 to 06 - 06 - 2 0 1 7

- - 2 0 1 7 to - - 2 0 1 7

1d What is your nationality? *State country code.*

GBR

1e *Follow the diagram below and tick all the boxes that apply to you.*

Were you obligatory insured under the national insurance schemes in 2017 (AOW, Anw and Wlz)?

Yes
 No

Did you have any income from the Netherlands during the period in which you lived abroad in 2017? *If you yourself did not, but your spouse or housemate did, then first read the explanation for question 1e.*

Yes

No *Please, proceed to question 2a.*

No

Did you have any income from the Netherlands or assets in the Netherlands during the period in which you lived abroad in 2017? *If you yourself did not, but your spouse or housemate did, then first read the explanation for question 1e.*

Yes

For the period in which you lived abroad in 2017 did you live in the European Union (EU), Iceland, Liechtenstein or Norway, in Switzerland, Surinam or Aruba? Or on Bonaire, Saba or St Eustatius?

Yes

No

Please note! Did you live in Surinam or Aruba? *Continue with 'No:*

Did you meet the following conditions to be a qualifying non-resident taxpayer in 2017? *Please, read the explanation for question 1e.*

Yes *Please, proceed to question 2a.*

No **Please note!** *Preferably send in the personal income statement simultaneously with the tax return. Without a personal income statement, you are not a qualifying non-resident taxpayer. Please, read the explanation for question 1e.*

No
Please, proceed to question 2a.

- You did live in an EU-country, in Liechtenstein, Norway, Iceland, Switzerland, on Bonaire, St Eustatius or Saba.
- You have to pay tax in the Netherlands on more than 90% of your worldwide income throughout 2017 (90% requirement).
Please note! *Don't you qualify for the 90% requirement? Perhaps you still do meet the conditions for a qualifying non-resident taxpayer. Please read the explanation for question 1e.*
- You can produce a personal income statement from the tax authorities in your country of residence.

Please note! Did you live in Belgium and did you enjoy any income from the Netherlands? *Then first read the explanation for question 1e.*

No

Did you live in Belgium in 2017 and did you enjoy any income from the Netherlands? Or did you live in Surinam or Aruba? *Read the expl. for q. 1e.*

No *Please, proceed to question 2a.*

Yes *Fill in for the period in which you lived in the Netherlands: your income from and your assets **in the Netherlands and abroad**. For the period abroad, you only have to fill in: your income from and your assets **in the Netherlands**. Under certain conditions, you also may take certain tax deductions into account.*

Yes

Please, proceed to question 2a.

*Fill in for the period in which you lived in the Netherlands: your income from and your assets **in the Netherlands and abroad**. For the period abroad, you only have to fill in: your income from and your assets **in the Netherlands**. Under certain conditions, you also may take certain taxdeductions into account. Please, read the explanation for question 1e.*

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2 Whether a tax partner or not

2a Follow the diagram below and tick all the boxes that apply to you.

Did you have a spouse or housemate in 2017? **Please note!** Did you live permanently separated? Then read the explanation for question 2. **X** You did not have a tax partner in 2017. Please, proceed to question 4 and only fill in your **own** data in this tax return.

No

▼ Yes

Are you and your spouse or housemate both qualifying non-resident taxpayers in 2017? Or did you both live in Belgium and did both of you enjoy Dutch income during the period abroad? Or did you both live in Surinam or on Aruba and did at least one of you enjoy Dutch income during the period abroad? Or did your spouse live in the Netherlands and you yourself do fulfil one of the questions, stated above?

▶ Please, proceed to question 2c.

No

▼ Yes

Were you married throughout 2017? **Please note!** Did you live permanently separated? Please, read the explanation for question 2.

▶ You and your partner were each other's tax partner throughout 2017. You and your tax partner may mutually divide certain types of income and tax deductions. Please, proceed to question 3.

Yes

▼ No▲ Yes

Were you married for a part of 2017? Please, read the explanation for question 2.

▶ Were you both registered with the municipality at the same address throughout 2017?

Yes

▶ Please, proceed to question 2b.

No

▼ No

Did you, together with an unmarried person, meet one or more of the following conditions in 2017?

- You were both of age and you had a notarial cohabitation contract together.
- You had a child together.
- 1 of you had acknowledged the other person's child.
- You were registered with a pension fund as pension partners.
- You owned an owner-occupied home together in which you lived together.
- You were both of age and a minor child of either of you is also registered at your address. **Please note!** Exceptions may apply in this case. Read the explanation.
- You were already tax partners in 2016.

▶ You did not have a tax partner in 2017. Please, proceed to question 4 and only fill in your **own** data in this tax return.

No

Please note! Were you a qualifying non-resident taxpayer in 2017, because of the income of your housemate? In that case, this person cannot be considered as your tax partner and therefore you also are not a qualifying non-resident taxpayer.

▼ Yes

Were you and this person both registered with the municipality at the same address throughout 2017?

▶ Were you and this person both registered with the municipality at the same address for a part of 2017?

No

▶

No

▼ Yes▼ Yes

You and your partner were each other's tax partner throughout 2017. You and your tax partner may mutually divide certain types of income and tax deductions. Please, proceed to question 3.

Please, proceed to question 2b.

2b Follow the diagram below and tick all the boxes that apply to you.

Do you both opt to be treated as each other's tax partner throughout 2017?

▼ Yes▼ No

You and your partner were each other's tax partner throughout 2017. You and your tax partner may mutually divide certain types of income and tax deductions. Your tax partner must **sign** on the **front-page** of the tax return. Please, proceed to question 3.

You and your partner are each other's tax partner for a part of 2017. Please, proceed to question 2c.

2 Whether a tax partner or not (continuation)

- 2c Were you married in 2017 during the Dutch period? **Please note!** Did you live permanently separated? Then read the explanation for question 2.
- No
- ▶ Did you, during the Dutch period of 2017, together with an unmarried person, meet 1 or more of the following conditions?
- You were both of age and you had a notarial cohabitation contract together.
 - You had a child together.
 - 1 of you had acknowledged the other person's child.
 - You were registered with a pension fund as pension partners.
 - You owned an owner-occupied home together in which you lived together.
 - You were both of age and a minor child of either of you is also registered at your address. **Please note!** Exceptions may apply in this case. Read the explanation.
 - You were already tax partners in 2016.

▼ Yes

You had a tax partner in 2017 in the period in which you lived in the Netherlands. If, for both of you, the period of domestic tax liability starts and ends **at the same time**, you and your tax partner may mutually divide certain types of income and tax deductions over the Dutch period in 2017. Over the period abroad in 2017, you fill in the tax return for **yourself**. Proceed to question 3.

▼ Yes

◀ Yes

Were you and this person registered with the municipality at the same address for the Dutch period in 2017?

▼ No

▶ No

You did not have a tax partner for the Dutch period in 2017. Proceed to question 4 and only fill in in this tax return the data about yourself.

3 Fiscale partner

Did you complete questions 2a, 2b or 2c? And did it show that you did have tax partner in 2017?

▶ Yes

Complete question 3.

▶ No

You may skip question 3. Please, proceed to question 4.

3a Initial(s) and name of tax partner

3b Date of birth tax partner

- -

Citizen service number of tax partner. Read the explanation.

3c If your tax partner did live in another country in 2017, than you did, then please state the country code. Read the explanation for question 3c.

3d If you did submit a request for divorce or legal separation, please fill in the filing date of this request.

- -

4 Period of tax liability in 2017

4a At this question, you have to fill in the period in 2017 in which you lived in the Netherlands. Then we can determine if you qualify for the full tax credit of the income tax or a time-proportional tax credit. Read the explanation for question 4a to see how to define this period.

Dutch period in 2017

- - 2 0 1 7 to

-

- 2 0 1 7

Dutch
period in 2017Foreign
period in 2017

4b Whole number of months in 2017, based on your uw emigration or immigration date. Read the explanation for question 4b to see how to define these months.

Please note! At question 1e in the diagram, did you answer 'No' at the second question about your income and assets in the Netherlands during the period abroad? Then fill in 0 for the period abroad.

5 Personal situations: children

5a Did you have 1 or more children living at home in 2017, born after December 31, 2004? Then fill in the birth date of the youngest child.

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box 1 Income from employment and owner-occupied home**Profits from business activities**

Were you the head of a one-man business in 2017? Or were you a member of a partnership?

▶ *Fill in questions 6 through 15 and specify, **over the Dutch period** the profits from business activities in the Netherlands and abroad. **Over the period abroad**, only specify the profits from business activities in or from the Netherlands.*

Yes

▼ No

Please, proceed to question 16.

6 Profits from business activities: items exempted from profit

Did you have items exempted from profit in 2017, such as forestry exemption or profit from waiver?

▶ *You may skip question 6. Please, proceed to question 7.*

No

▶ *Complete question 6.*

Yes

6a	Forestry exemption/agricultural exemption. <i>Explain in the annual accounts.</i>	6a €	, 0 0
6b	Profit from waiver. <i>Explain in the annual accounts.</i>	6b €	, 0 0
6c	Mobility exemption. <i>Explain in the annual accounts.</i>	6c €	, 0 0
6d	Other items, exempted from profit. <i>Explain in the annual accounts.</i>	6d €	, 0 0 +
6e	<i>Add: 6a through 6d.</i> Balance of items, exempted from profit	6e €	, 0 0

7 Profits from business activities: costs and liabilities which are not or partially not deductible

Did you have costs and liabilities in 2017, which are not or partially not deductible, such as entertainment expenses?

▶ *You may skip question 7. Please, proceed to question 8.*

No

▶ *Complete question 7.*

Yes

7a	Costs and liabilities which are not or partially not deductible. <i>Specify in the annual accounts.</i>	7a €	, 0 0
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8 Profits from business activities: profits from maritime shipping, according to the tonnage tax regime

Did you have profits from maritime shipping in 2017, according to the tonnage tax regime?

▶ *You may skip question 8. Please, proceed to question 9.*

No

▶ *Complete question 8.*

Yes

8a	Profits from maritime shipping, according to the tonnage tax regime. <i>Specify in the annual accounts.</i>	8a €	, 0 0
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9 Profits from business activities: investment schemes

Did you apply for investment deduction or disinvestment surcharge in 2017?

- ▶ No *You may skip question 9. Please, proceed to question 10.*
- ▶ Yes *Complete question 9.*

9a	Investment deduction in the Netherlands, Aruba, Curacao or St. Maarten	9a €	, 0 0
9b	Research and Development tax deduction	9b €	, 0 0
9c	Disinvestment surcharge	9c €	, 0 0
9d	<i>Calculate: 9a plus 9b minus 9c. Total investment schemes. Put a minus sign before a negative amount.</i>	9d €	, 0 0

10 Profits from business activities: changes in permissible reserves

Did you decrease or add permissible reserves in 2017, such as the equalization reserve, reinvestment reserve or old-age reserve?

- ▶ No *You may skip question 10. Please, proceed to question 11.*
- ▶ Yes *Complete question 10.*

10a	Decrease equalization reserve	10a €	, 0 0
10b	Decrease reinvestment reserve	10b €	, 0 0
10c	Decrease old-age reserve	10c €	, 0 0 +
10d	<i>Add: 10a to 10c. Total of decreases</i>	10d €	, 0 0
10e	Addition to equalization reserve	10e €	, 0 0
10f	Addition to reinvestment reserve	10f €	, 0 0
10g	Addition to old-age reserve	10g €	, 0 0 +
10h	<i>Add: 10e to 10g. Total of additions</i>	10h €	, 0 0 -
10i	<i>Deduct: 10d minus 10h. Balance of changes in permissible reserves. Put a minus sign before a negative amount.</i>	10i €	, 0 0

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11 Profits from business activities: balance of profit calculation for tax purpose

Were you the head of a one-man business in 2017 with 1 enterprise? Or did you have a share in a joint venture with annual accounts on a personal level?

▶ No Complete question 11 and fill in at questions 11a and 11d your **own share** of the business assets. In case of more enterprises, specify the total amounts of all enterprises.

▶ Yes Complete question 11.

Please note! Put a minus sign before a negative amount.

11a	Business assets at the end of the financial year. <i>Copy from the annual accounts.</i>	11a €	, 0 0
11b	Private withdrawals. <i>Explain in the annual accounts.</i>	11b €	, 0 0 +
11c	<i>Add: 11a plus 11b.</i>		11c € , 0 0
11d	Business assets at the start financial year. <i>If this deviates from the business assets at the end of the last financial year, then explain this in the annual accounts.</i>	11d €	, 0 0
11e	Private contributions	11e €	, 0 0 +
11f	<i>Add: 11d plus 11e.</i>		11f € , 0 0 -
11g	<i>Deduct: 11c minus 11f.</i> Movement in equity	11g €	, 0 0
11h	Making positive reserve following reconversion	11h €	, 0 0
11i	Making negative reserve following reconversion	11i €	, 0 0
11j	<i>Calculate: 11g plus 11h minus 11i.</i> Balance of profit calculation for tax purpose	11j €	, 0 0

12 Profits from business activities: co-entitled to an enterprise

Were you co-entitled to an enterprise in 2017?

▶ No You may skip question 12. Please, proceed to question 13.



▶ Yes Complete question 12.

12a	Profit from co-entitlement to an enterprise. <i>Put a minus sign before a negative amount.</i>	12a €	, 0 0
12b	Addition maximum forfeiture provisions this year. <i>Copy from the annual accounts.</i>	12b €	, 0 0
12c	Addition maximum forfeiture provisions last year	12c €	, 0 0

13 Profits from business activities: profits before entrepreneur's tax deduction

13a *Calculate: $11j - 6e + 7a + 8a - 9d + 10i - 12a + 12b - 12c$.* Profits before entrepreneur's tax deduction. *Put a minus sign before a negative amount.* 13a € , 0 0

14 Profits from business activities: entrepreneur's tax deduction

Did you have entrepreneur's tax deduction in 2017, such as self-employment deduction or cessation deduction?
 No  You may skip question 14. Please, proceed to question 15.
 Yes  Complete question 14.

14a	Self-employment deduction	14a €	, 0 0
14b	Start-up tax deduction	14b €	, 0 0
14c	Non-realized self-employment deduction	14c €	, 0 0
14d	Taking into account the self-employment deduction over previous years	14d €	, 0 0 +
14e	<i>Calculate: $14a + 14b - 14c + 14d$.</i> Realized self-employment deduction	14e €	, 0 0
14f	Research and Development Tax Deduction	14f €	, 0 0
14g	Partnership tax deduction	14g €	, 0 0
14h	Start-up tax deduction for incapacity	14h €	, 0 0
14i	Cessation deduction	14i €	, 0 0 +
14j	<i>Add: 14e to 14i. Total of entrepreneur's tax deduction.</i>	14j €	, 0 0

15 Taxable profits from enterprise

15a *Calculate: 14% from (13a minus 14j).* Profit exemption for SME 15a € , 0 0

15b *Calculate: $12a + 13a - 14j - 15a$.* Taxable profits from business activities 15b € , 0 0

Divide the taxable profits from enterprise, stated at question 15b, between the Dutch period and the period abroad

15c Taxable profits in the Dutch period 15c € , 0 0

15d Taxable profits in the period abroad 15d € , 0 0

15e Withheld wage tax for wages included in the profit. 15e € , 0 0

Please note! Specify the settled employed person's tax credit at question 16d.

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Wages, benefits and other income from employment and owner-occupied home**16 Wages and sickness benefits from the Netherlands**

Did you enjoy any income from salaried employment in the Netherlands in 2017, such as wages or a sickness benefits? This also concerns income from salaried employment in the Netherlands at a foreign employer.



You may skip question 16. Please proceed to question 17.



Complete question 16.

Yes

16a Wages, sickness benefits and other income from salaried employment, subject to the wage tax. **Please note!** Specify other benefits at question 17 and income under the arrangement of performers or sports professionals at question 22.

Name of your employer(s)	Withheld wage tax	Wages
Leonard Advies International	€ 9.534,00	€ 36.591,00
Leonard AdviesUK	€ 3.000,00	€ 30.000,00
	€ ,00	€ ,00
	€ ,00 +	€ ,00 +
	€ 12.534,00 16a	€ 66.591,00

Divide the wages, stated at question 16a, between the Dutch period and the period abroad

16b	Wages in the Dutch period	16b €	36.591,00
16c	Wages in the period abroad	16c €	30.000,00
16d	Total of settled employed person's tax credit. <i>Read the explanation for question 16d.</i>	16d €	3.375,00
16e	Tips, share option rights and other income from salaried employment, not subject to the wage tax. Please note! You have to fill in freelance income and additional income at question 22.	16e €	,00

Divide the tips and such like, stated at question 16e, between the Dutch period and the period abroad

16f	Tips and such like in the Dutch period	16f €	,00
16g	Tips and such like in the period abroad	16g €	,00

17 AOW, pension, annuity and other benefits and lump-sum payments from the Netherlands that were subject to the wage tax

Did you receive benefits from the Netherlands in 2017, such as AOW, pension, annuity and other benefits? Or did you receive lump-sum payments in 2017, that were subject to the wage tax?

▶ **Yes** Complete question 17. **Please note!** If you received lump-sum payments, perhaps you also have to answer question 61.

▶ **No** You may skip question 17. Please proceed to question 18.

17a AOW, pension, annuity and other benefits and lump-sum payments that were subject to the wage tax. Read the explanation for question 17a. **Please note!** Specify annuity lump-sum payments over which you have to pay revision interest at question 17d.

Name of the benefits agency	Withheld wage tax	Pension or benefit
	€ , 0 0	€ , 0 0
	€ , 0 0	€ , 0 0
	€ , 0 0 +	€ , 0 0 +
	€ , 0 0 17a	€ , 0 0

Divide the pension and the benefits, stated at question 17a, between the Dutch period and the period abroad

17b Pension and benefits in the Dutch period 17b € , 0 0

17c Pension and benefits in the period abroad 17c € , 0 0

17d Annuity lump-sum payments over which you have to pay revision interest. Read the explanation for question 17d. **Please note!** You also have to fill in question 61.

Name of the benefits agency/ annuity assurer	Withheld wage tax	Annuity lump-sum payments
	€ , 0 0	€ , 0 0
	€ , 0 0 +	€ , 0 0 +
	€ , 0 0 17d	€ , 0 0

Divide the annuity lump-sum payments, stated at question 17d, between the Dutch period and the period abroad

17e Annuity lump-sum payments in the Dutch period 17e € , 0 0

17f Annuity lump-sum payments in the period abroad 17f € , 0 0

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18 Exempted income as an employee at an international organization

Did you have exempted income in 2017 as an employee at an international organization, such as EU, UN or NATO? Or did you have an exempted pension from the EU?

▶ **Yes** Read the explanation for question 18 and complete question 18.

▶ **No** You may skip question 18. Please proceed to question 19.

18a Exempted income from salaried employment as an employee at an international organization. **Please note!** Perhaps you also have to fill in this income at question 78c.

Name of the organization	Exempted income
	18a € , 0 0

18b Exempted pension from the European Union

Name of the organization	Exempted pension
	18b € , 0 0

19 Wages and the like from abroad

Did you enjoy income from salaried employment abroad in 2017, such as wages? ▶ **Yes** Complete question 19 and only specify, **over the Dutch period**, the wages and such like from abroad.

▼ **No**

You may skip question 19. Please proceed to question 20.

19a Income from salaried employment abroad. **Please note!** If you had a car owned by the employer, then first read the explanation for question 19a

Name and address of your employer(s)	Wages
	€ , 0 0
	€ , 0 0 +
	19a € , 0 0

20 Pension and benefits from abroad

Did you enjoy any benefits from abroad in 2017, such as pension, disability benefits, unemployment benefits or public benefits? ▶ **Yes** Complete question 20 and only specify, **over the Dutch period**, the pension and benefits from abroad.

▼ **No**

You may skip question 20. Please proceed to question 21.

20a Benefits from abroad, such as pension, disability benefits, unemployment benefits or public benefits

Name and address of the benefits agency	Pension or benefit
	€ , 0 0
	€ , 0 0 +
	20a € , 0 0

21 Deductions for public transport expenses

Did you travel by public transport to your work in 2017? And did the one-way distance between your home and work exceed 10 km? And did you have a public transport declaration or a travel declaration?

▶ **Yes** Complete question 21 and specify, **over the Dutch period**, the deductions for public transport expenses from your Dutch and foreign income from work. **Over the period abroad**, only specify the deductions for public transport expenses from your Dutch income from work.

▼ **No**

You may skip question 21. Please proceed to question 22.

21a	Deductions for public transport expenses. Copy from the calculation tool in the explanation for question 21.	21a €	, 0 0
21b	Public transport commuting allowance from your employer. Copy from the calculation tool in the explanation for question 21.	21b €	, 0 0 -
21c	Deduct: 21a minus 21b. Total of deductions for public transport expenses. Enter 0 if the result is negative.	21c €	, 0 0

Divide the deductions for public transport expenses, stated at question 21c, between the Dutch period and the period abroad

21d	Deductions for travel expenses in the Dutch period	21d €	, 0 0
21e	Deductions for travel expenses in the period abroad	21e €	, 0 0

22 Additional earnings and revenue as a freelancer, child minder, performer or professional athlete

Did you enjoy revenue from other types of work in 2017 that was not subject to the wage tax nor qualified as profit from business activities? Or were you subject to the arrangement for performers or professional athletes? Or did you have income from profitable interest? Read the expl. for q. 22.

▶ **Yes** Complete question 22 and specify, **over the Dutch period**, the revenue from other types of work in the Netherlands and abroad. **Over the period abroad**, only specify the revenue from other types of work in or from the Netherlands.

▼ **No**

You may skip question 22. Please proceed to question 23.

22a	Revenue from other types of work	22a €	, 0 0
22b	Deductible costs and liabilities	22b €	, 0 0 -
22c	Deduct: 22a minus 22b. Results from other types of work. Put a minus sign before a negative amount.	22c €	, 0 0

Divide the results from other types of work, stated at question 22c, between the Dutch period and the period abroad

22d	Results from other types of work in the Dutch period	22d €	, 0 0
22e	Results from other types of work in the period abroad	22e €	, 0 0
22f	Dutch wage tax, withheld on the revenue, subject to the arrangement for artists and professional athletes, stated at question 22a	22f €	, 0 0

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23 Revenue from providing assets

Did you provide assets to your tax partner or your minor children or to any of its joint ventures in 2017? And did they use it to realize a profit from business activities or to enjoy revenue from other activities? Or, did you provide assets to a company in which you, your tax partner or your minor children held a substantial interest in 2017? Please, read the explanation for question 23.

► **Yes** Complete question 23 and specify, **over the Dutch period** the revenue from providing assets in the Netherlands and abroad.
Over the period abroad, only specify the revenue from providing assets in the Netherlands.

▼ **No**

You may skip question 23. Please proceed to question 24.

23a	Revenue from providing assets	23a €	, 0 0
23b	Deductible costs and liabilities	23b €	, 0 0
23c	Exemption	23c €	, 0 0 -
23d	<i>Deduct: 23a minus 23b minus 23c.</i> Revenue from providing assets. <i>Put a minus sign before a negative amount.</i>	23d €	, 0 0

Divide the revenue from providing assets, stated at question 23d, between the Dutch period and the period abroad

23e	Results from providing assets in the Dutch period	23e €	, 0 0
23f	Results from providing assets in the period abroad	23f €	, 0 0

24 Value of the assets

Did you fill in question 22 or 23?

▼ **No**

You may skip question 24. Please, proceed to question 25.

► **Yes** Were the activities, such as freelance activities, postponed or (partially) ceased in 2017?

Read the explanation for question 24.

▼ **Yes**

Complete question 24.

► **No** Were there any immovable properties, related to your freelance income, additional earnings or providing assets in 2017?

Or were there any other business assets or debts in 2017, each with a total value of minimal € 2,500?

◄ **Yes**

► **No** You may skip question 24. Please, proceed to question 25.

	Book value on January 1, 2017 or on the start date in 2017	Book value on December 31, 2017 or on the cessation date in 2017
24a	Total value of immovable properties <i>Not the value of your owner-occupied home (main residence).</i>	24a €
	24a €	, 0 0
24b	Total value of other assets <i>Complete only if the total value has a minimum of € 2,500.</i>	24b €
	24b €	, 0 0
24c	Total value of debts <i>Complete only if the total value has a minimum of € 2,500.</i>	24c €
	24c €	, 0 0
24d	Tick the box, if the activities, such as freelance activities, were postponed or (partially) ceased in 2017 during the Dutch period.	<input type="checkbox"/>
24e	Tick the box, if the activities, such as freelance activities, were postponed or (partially) ceased in 2017 during the period abroad.	<input type="checkbox"/>

25 Acquisition, sales, maintenance or refurbishments of the owner-occupied home (main residence)

Did you or your tax partner buy or sell an owner-occupied home in 2017? Or did you have costs in 2017 for maintenance or refurbishments of the owner-occupied home? *Read the explanation for question 25.*

▶ No *You may skip question 25. Please, proceed to question 26.*

▼ Yes

Complete question 25.

25a	Selling price of the sold house minus the selling expenses	25a €	, 0 0
25b	Home acquisition debt of the sold house	25b €	, 0 0 -
25c	<i>Deduct: 25a minus 25b. Capital gains of the sold house. Put a minus sign before a negative amount.</i>	25c €	, 0 0
25d	Acquisition cost of the bought house, including the acquisition charges	25d €	, 0 0
25e	Costs for maintenance or refurbishments of your owner-occupied home	25e €	, 0 0

26 Owner-occupied home and residual debts of a former owner-occupied home

Were you or your tax partner owner or usufructuary of a house, being the main residence in 2017? Or were you the owner of a house that was your former or future main residence? Or did you have residual debts of a former owner-occupied home in 2017? *Read the explanation for question 26.*

▶ No *You may skip question 26. Please, proceed to question 27.*

▼ Yes

Were you a qualifying non-resident taxpayer in 2017?

▶ Yes Did you have a tax partner in 2017 and are both of you regarded as each other's tax partners throughout 2017?

▼ No

▼ No

▼ Yes

Did you have a tax partner in 2017 in the Dutch period and are both of you regarded as each other's tax partners in that period?

▼ Yes

*Complete question 26 and specify, **over the Dutch period**, the amounts from the owner-occupied home or a residual debt of a former owner-occupied home in the Netherlands and abroad for yourself and your tax partner. **Over the period abroad**, only specify the amounts from the owner-occupied home or a residual debt of a former owner-occupied home in the Netherlands for yourself.*

▼ No

*Complete question 26 and specify, **over the Dutch period**, the amounts from the owner-occupied home or a residual debt of a former owner-occupied home in the Netherlands and abroad for yourself. **Over the period abroad**, only specify the amounts from the owner-occupied home or a residual debt of a former owner-occupied home in the Netherlands for yourself.*

*Complete question 26 and specify, **over the whole year of 2017**, the amounts from the owner-occupied home or a residual debt of a former owner-occupied home in the Netherlands and abroad for yourself and your tax partner.*

Please note! *If you did not have an owner-occupied home anymore in 2017, but there still was a residual debt of a former owner-occupied home, then first complete question 26f and after that proceed with question 26g.*

26 Owner-occupied home and residual debts of a former owner-occupied home (continuation)26h Value of the owner-occupied home. *In case of two owner-occupied homes, state the data per house.***Please note!** *This does not concern your holiday home*

(WOZ) value of the house

Period

€	, 0 0	-	- 2 0 1 7	to	-	- 2 0 1 7
€	, 0 0	-	- 2 0 1 7	to	-	- 2 0 1 7

26i Notional rental value. *Read the explanation for question 26i.* 26i € , 0 026j Do you request to transfer half of the benefits, issued by an endowment insurance for property acquisition or a savings account for property acquisition, to your tax partner? *Then tick the box. Read the explanation for question 26j.* 26k Do you request to transfer half of the benefits, issued by an endowment insurance for property acquisition or a savings account for property acquisition, from your tax partner to yourself? *Then tick the box. Read the explanation for question 26k.*

26l Taxable part of benefits, issued by an endowment insurance for property acquisition or for a savings account for property acquisition 26l € , 0 0

26m Income from temporary rental of the owner-occupied home 26m € , 0 0 +

26n *Add: 26i plus 26l plus 26m.* Total income from the owner-occupied home 26n € , 0 026o Deductible interest home acquisition debt.
This is the (mortgage) interest of the total amount at question 26e. 26o € , 0 0

26p Deductible financing costs for property acquisition 26p € , 0 0

26q Deductible periodic payments for groundleases, surface area or a perpetual hereditary 26q € , 0 0

26r Deductible interest of residual debts of a former owner-occupied home 26r € , 0 0 +

26s *Add: 26o through 26r.* Total of owner-occupied home tax deductions. 26s € , 0 0 -26t *Deduct: 26n minus 26s.* Balance of owner-occupied home income and tax deductions. *Put a minus sign before a negative amount.* 26t € , 0 026u Your share of the owner-occupied home income. *Read the explanation for question 26u.* 26u € , 0 026v Your share of the owner-occupied home tax deductions. *Read the explanation for question 26v.* 26v € , 0 0 -26w *Deduct: 26u minus 26v.* Balance of owner-occupied home income and tax deductions that you allocate to yourself. *Put a minus sign before a negative amount.* 26w € , 0 0

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26 Owner-occupied home and residual debts from a former owner-occupied home (continuation)**Divide the balance of owner-occupied home income and tax deductions, stated at question 26w, between the Dutch period and the period abroad**

26w1 Balance of owner-occupied home income and tax deductions in the Dutch period 26w1 € , 0 0

26w2 Balance of owner-occupied home income and tax deductions in the period abroad 26w2 € , 0 0

26x At question 26l, did you use an exemption from benefits, issued by an endowment insurance for property acquisition or a savings account for property acquisition? Then fill in the used exemption in 2017, even if the benefits were fully exempted. 26x € , 0 0
Read the explanation for question 26x.

26y At question 26l, did your tax partner use an exemption from benefits, issued by an endowment insurance for property acquisition or a savings account for property acquisition? Then fill in the used exemption in 2017, even if the benefits were fully exempted. Read the explanation for question 26y. 26y € , 0 0

Please note! First fill in the calculation tool at question 26z in the explanation to define if you are entitled to a tax deduction due to a little or no home acquisition debt.

26z Tax deduction due to a little or no home acquisition debt. Copy from the calculation tool at question 26z in the explanation. 26z € , 0 0

Divide the tax deduction due to a little or no owner-occupied home debt, stated at question 26z, between the Dutch period and the period abroad

26z1 Tax deduction due to a little or no owner-occupied home debt in the Dutch period 26z1 € , 0 0

26z2 Tax deduction due to a little or no owner-occupied home debt in the period abroad 26z2 € , 0 0

27 Received partner alimony and the related lump-sum payments

Did you receive partner alimony or the related lump-sum payments in 2017, not subject to the wage tax? Read the explanation for q. 27.

▶ Yes Complete question 27 and specify, only **over the Dutch period** the received partner alimony or the related lump-sum payments in the Netherlands and abroad.

▶ No You may skip question 27. Please, proceed to question 28.

27a Received partner alimony and the related lump-sum payments 27a € , 0 0

27b Deductible costs 27b € , 0 0 -

27c Deduct: 27a minus 27b. Received partner alimony and the related lump-sum payments. Put a minus sign before a negative amount. 27c € , 0 0

28 Periodic payments and the related lump-sum payments

Did you receive periodic payments or the related lump-sum payments in 2017, not subject to the wage tax, such as a housing subsidy? *Read the explanation for question 28.*

▶ **Yes** *Complete question 28 and specify, **over the Dutch period**, the periodic payments and the related lump-sum payments in the Netherlands and abroad. **Over the period abroad**, only specify the periodic payments and the related lump-sum payments in the Netherlands.*

▶ **No** *You may skip question 28. Please, proceed to question 29.*

28a	Periodic government contributions for an owner-occupied home, e.g. a housing subsidy	28a €	, 0 0
28b	Other periodic payments, not subject to the wage tax, such as study grants and benefits in relation to disability, sickness or accident, related lump-sum payments and annuities. Please note! <i>If wage tax is withheld, then specify this income and the withheld wage tax at question 17.</i>	28b €	, 0 0 +
28c	<i>Add: 28a plus 28b.</i> Total of periodic payments	28c €	, 0 0
28d	Deductible cost. <i>Read the explanation for question 28d.</i>	28d €	, 0 0 -
28e	<i>Deduct: 28c minus 28d.</i> Periodic payments and the related lump-sum payments. <i>Put a minus sign before a negative amount.</i>	28e €	, 0 0

Divide the periodic payments or the related lump-sum payments, stated at question 28e, between the Dutch period and the period abroad

28f	Periodic payments and the related lump-sum payments in the Dutch period	28f €	, 0 0
28g	Periodic payments and the related lump-sum payments in the period abroad	28g €	, 0 0

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29 Other income

Did you receive a payment from an endowment insurance in 2017?

Please note! At this question, perhaps you also have to specify other income. Read the expl. for q. 29.

▶ **Yes** Complete question 29 and specify, **over the Dutch period**, the other income from the Netherlands and abroad, such as a payment from an endowment insurance. **Over the period abroad**, only specify the other income from the Netherlands.

▶ **No** You may skip question 29. Please, proceed to question 30.

29a The taxable part of a payment from an endowment insurance and other income 29a € , 0 0

29b Do you request to transfer half of a benefit, issued by an endowment insurance, to your tax partner? Then tick the box. Read the explanation for question 29b.

29c Does your tax partner request to transfer half of a benefit, issued by an endowment insurance, to you? Then tick the box. Read the explanation for question 29c.

Divide the other income, stated at question 29a, between the Dutch period and the period abroad

29d Other income in the Dutch period 29d € , 0 0

29e Other income in the period abroad 29e € , 0 0

29f Did you apply for an exemption for benefits from an endowment insurance at question 29a? Then state the exemption used in 2017, also if the benefit was fully exempted. 29f € , 0 0

30 Negative personal allowance

Did you apply for an personal allowance on an earlier tax return? Read the explanation for question 30.

▶ **Yes** Did you or your tax partner still receive an allowance in 2017? Or did you or your tax partner receive a refund in 2017? E.g. for partner alimony, donations or other maintenance obligations, for tuition expenses or waived venture capital.

▶ **Yes** Complete question 30 and specify, **over the whole year of 2017**, the negative personal allowance in the Netherlands and abroad.

▼ **No**

▼ **No**

You may skip question 30. Please proceed to question 31.

30a Recoveries or remunerations for an amount, deducted earlier 30a € , 0 0

Divide the negative personal allowance, stated at question 30a, between the Dutch period and the period abroad

30b Negative personal allowance in the Dutch period 30b € , 0 0

30c Negative personal allowance in the period abroad 30c € , 0 0

31 Expenses for income provisions

Did you pay amounts, qualifying for tax deduction in 2017, such as an annuity account, an annuity investment right or other types of income provisions? *Read the explanation for question 31.*

▶ Yes Were you a qualifying non-resident taxpayer in 2017?

▶ Yes *Complete question 31 and specify, **over the whole year of 2017**, the expenses for income provisions in the Netherlands and abroad.*

▶ No *Complete question 31 and specify, **over the Dutch period**, the expenses for income provisions in the Netherlands and abroad.*

▶ No *You may skip question 31. Please, proceed to question 32.*

31a	Amounts for annuities according to the annual margin. <i>Read the explanation for question 31a.</i>	31a €	, 0 0
31b	Amounts for annuities according to the reserve margin. <i>Read the explanation for question 31b.</i>	31b €	, 0 0
31c	Amounts due to decrease of old age reserve and/or cessation profit. <i>Read the explanation for question 31c.</i>	31c €	, 0 0
31d	Annuity premiums for an adult disabled child or grandchild. <i>Read the explanation for question 31d.</i>	31d €	, 0 0
31e	Premiums paid for disability insurances. <i>Do not state the premiums for Zvw (Dutch Health Care Insurance Act). Read the explanation for question 31e.</i>	31e €	, 0 0 +
31f	<i>Add: 31a through 31e.</i> Expenses for income provisions	31f €	, 0 0

Divide the expenses for income provisions, stated at question 31f, between the Dutch period and the period abroad

31g	Expenses for income provisions in the Dutch period	31g €	, 0 0
31h	Expenses for income provisions in the period abroad	31h €	, 0 0
31i	Did you, at question 31c, fill in amounts, paid after December 31, 2017 but before July 1, 2018? And do you want to deduct these amounts in 2017? <i>Then state the total sum of these amounts.</i>	31i €	, 0 0
31j	At question 31c, did you fill in amounts, paid after emigration in 2017, but before July 1, 2018? And do you want to deduct these amounts in the period in 2017 in which you lived in the Netherlands? <i>Then tick the box.</i>	<input type="checkbox"/>	

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32 Surrender of annuities, not subject to the wage tax, and other negative expenses for income provisions

Did you surrender or release an annuity insurance policy, an annuity savings account or an annuity investment right in 2017? And was no wage tax withheld? Or did you receive earlier paid annuity premiums and such like in 2017? Read the explanation for question 32.

▶ **Yes** Complete question 32 and specify, **over the whole year of 2017**, the surrender of annuities and other negative expenses for income provisions in the Netherlands and abroad.

▶ **No** You may skip question 32. Please, proceed to question 33.

32a	Surrender of annuities, not subject to the wage tax, and other negative expenses for income provisions. Has wage tax been withheld? <i>Then answer question 17. Please note! If you did surrender an annuity insurance policy or released an annuity saving account or an annuity investment right, perhaps you also have to fill in question 61. Read the explanation for question 61.</i>	32a €	, 0 0
32b	Recovered premiums for an annuity or a disability insurance, deducted earlier	32b €	, 0 0 +
32c	Add: 32a plus 32b. Negative expenses for income provisions	32c €	, 0 0

Divide the negative expenses for income provisions, stated at question 32c, between the Dutch period and the period abroad

32d	Surrender of annuities, not subject to the wage tax, and recovered premiums and the like in the Dutch period	32d €	, 0 0
32e	Surrender of annuities, not subject to the wage tax, and recovered premiums and the like in the period abroad	32e €	, 0 0

box 2 Income from substantial interest**33** Substantial interest

Did you or your tax partner have substantial interest in 2017? *Read the explanation for question 33.*

▶ Yes Did you have a tax partner in 2017 and are both of you regarded as tax partners throughout 2017?

▶ Yes *Complete question 33 and specify, **over the Dutch period**, the income from substantial interest in the Netherlands and abroad, both for yourself and your tax partner. **Over the period abroad**, specify the income from substantial interest in a company established in the Netherlands, both for yourself and your tax partner.*

▼ No

You may skip question 33. Please, proceed to question 34.

▼ No

▶ Yes Did you have a tax partner in 2017 during the period in which you lived in the Netherlands and are both of you regarded as tax partners for that whole period?

▶ Yes *Complete question 33 and specify, only **over the Dutch period**, the income from substantial interest in the Netherlands and abroad, both for yourself and your tax partner. **Over the period abroad**, only specify the income from substantial interest in a company established in the Netherlands for yourself.*

▼ No

*Complete question 33 and specify, only **over the Dutch period**, the income from substantial interest in the Netherlands and abroad for yourself. **Over the period abroad**, only specify the income from substantial interest in a company established in the Netherlands for yourself.*

33a Description of the type of shares and the like which belonged to the substantial interest of you or your tax partner in 2017. *Specify the type of share, such as 'preferred share', and the name of the corporation* Number of shares

33b	Regular gains on substantial interest	33b €	, 0 0	
33c	Deductible costs	33c €	, 0 0 -	
33d	<i>Deduct: 33b minus 33c. Put a minus sign before a negative amount.</i>		33d €	, 0 0
33e	Transfer price upon sales and the like of the substantial interest	33e €	, 0 0	
33f	Acquisition price. <i>State only if question 33e applies to you.</i>	33f €	, 0 0 -	
33g	<i>Deduct: 33e minus 33f. Gains on disposal. Put a minus sign before a negative amount.</i>		33g €	, 0 0 +
33h	<i>Add: 33d plus 33g. Gains on substantial interest. Put a minus sign before a negative amount.</i>		33h €	, 0 0
33i	The gains on substantial interest that you allocate to yourself. This is the amount of question 33h, a part of it or 0. <i>Put a minus sign before a negative amount.</i>		33i €	, 0 0

Divide the gains on substantial interest, stated at question 33i, between the Dutch period and the period abroad

33j	Gains on substantial interest in the Dutch period	33j €	, 0 0
33k	Gains on substantial interest in the period abroad	33k €	, 0 0
33l	<i>Tick the box, if you request for passing down the acquisition price because of decease or donation.</i>	<input type="checkbox"/>	
33m	<i>Tick the box, if you did request at question 33l for passing down the acquisition price. And was there investment capital?</i>	<input type="checkbox"/>	

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box 3 Gains from savings and investments

Did you, your tax partner or your minor children have assets in the Netherlands and abroad on January 1, 2017? Such as savings, shares, (rights to) immovable properties or an endowment insurance, not being an endowment insurance for property acquisition? **Please note!** This does not relate to your main residence nor to annuity policies covered by box 1.

▶ No You may skip questions 34 through 41. Please, proceed to question 42.

▼ Yes

Did you have a tax partner throughout 2017? Or are you both regarded as each other's tax partners for the whole year of 2017? Yes

▶ No Was the total value of the assets of you, your tax partner and the minor children, higher than € 50,000 on January 1, 2017?

▼ No

Was the total value of the assets and debts of you and your minor children, higher than € 25,000 on January 1, 2017?

▼ No

You may skip questions 34 through 41. Please, proceed to question 42.

▼ Yes

Complete questions 34 through 40. Specify the value of the assets and debts of you and your minor children.

▼ Yes

Complete questions 34 through 40. Specify the value of the assets and debts of you, your tax partner and your minor children.

34 Assets, domestic period

Please note! At this question, specify your assets on January 1, 2017.

Read the explanation for question 34.

Value on January 1, 2017

34a	Bank balances and savings and deposited premiums in the Netherlands	34a €	, 0 0
34b	Bank balances and savings and deposited premiums abroad	34b €	, 0 0
	Please note! You also have to answer question 41.		
34c	Shares, bonds and the like	34c €	, 0 0
34d	Other claims and cash funds	34d €	, 0 0
34e	Real estate in the Netherlands, e.g. a second house or a holiday home. This refers also to the rights in this real estate	34e €	, 0 0
	Read the explanation for question 34e.		
34f	Real estate abroad, e.g. a second house or a holiday home. This refers also to the rights in this real estate	34f €	, 0 0
	Read the explanation for question 34f.		
34g	Non-exempt part of endowment insurances	34g €	, 0 0
34h	Rights on periodic payments	34h €	, 0 0
34i	Other assets	34i €	, 0 0
34j	After tax annuity sanctions or after tax pension sanctions for irregularity	34j €	, 0 0 +
34k	Add: 34a through 34j.	34k €	, 0 0

35 Debts, domestic period

Did you, your tax partner or your minor children have any debts on January 1, 2017?
Please note! This only concerns the debts from the assets, stated at question 34.
 Read the explanation for question 35.

▶ You may skip question 35.
 No Please, proceed to question 36.

▼ Yes

Did you have a tax partner throughout 2017? Or are you regarded as having a tax partner throughout 2017?

▶ Yes Did the total value of the debts of you, your tax partner and your minor children exceed the value of € 6,000 on January 1, 2017? ▶ No

▼ No

Did the total value of the debts of you and your minor children exceed the value of € 3,000 on January 1, 2017?

▼ No

You may skip question 35.
 Please, proceed to question 36.

▼ Yes

Complete question 35. Specify the value of the debts of you and your minor children.

▼ Yes

Complete question 35. Specify the value of the debts of you, your tax partner and the minor children.

Please note! At this question, specify your debts on January 1, 2017.
 Read the explanation for question 35.

		Value on January 1, 2017
35a	Real estate debts in the Netherlands	35a € , 0 0
35b	Real estate debts abroad	35b € , 0 0
35c	Debts from other assets	35c € , 0 0
35d	Other debts	35d € , 0 0 +
35e	Add: 35a through 35d. Total value of the debts on January 1, 2017	35e € , 0 0
35f	Threshold. Read the explanation for question 35f.	35f € , 0 0 -
35g	Deduct: 35e minus 35f. For a negative result, enter 0.	35g € , 0 0

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36 Assets, period abroad

Did you, your tax partner or your minor children have immovable properties or profitsharing rights in the Netherlands on January 1, 2017? *Read the explanation for question 36.*

▶ No *You may skip questions 36 and 37. Please, proceed to question 38.*

▼ Yes

Were you a qualifying non-resident taxpayer in 2017? Or did you live in Belgium, receiving Dutch income? Or did you live in Surinam or on Aruba?

▶ No

▶ No *Was the total value of the assets in the Netherlands of you or the minor children, higher than € 25,000 on January 1, 2017? Read the explanation for question 36.*

▼ Yes

Did you have a tax partner throughout 2017? Or are you regarded as having a tax partner throughout 2017?

▶ No

▼ Yes

▼ Yes

Was the total value of the assets in the Netherlands of you, your tax partner and the minor children, higher than € 50,000 on January 1, 2017? *Read the explanation for question 36.*

▶ Yes *Complete questions 36 and 37.*

▼ No

You may skip questions 36 and 37. Please, proceed to question 38.

Please note! *At this question, specify your assets on January 1, 2017. Read the explanation for question 36.*

		Value on January 1, 2017
36a	Immovable properties in the Netherlands, e.g. a second home or a holiday home. This may also include rights to these immovable properties. <i>Read the explanation for question 36a.</i>	36a € , 0 0
36b	Profit-sharing rights in the Netherlands. <i>Read the explanation for question 36b.</i>	36b € , 0 0 +
36c	<i>Add: 36a plus 36b.</i>	36c € , 0 0

37 Debts, period abroad

Did you, your tax partner or your minor children have any debts on January 1, 2017?

Please note! This only concerns the debts from the assets, stated at question 36.

Read the explanation for question 37.

▶ **No** You may skip question 37.
Please proceed to question 42.

▼ Yes

Were you a qualifying non-resident taxpayer in 2017?

▶ Did you have a tax partner during the period abroad in 2017?

Yes ▼ No

▲ No

▶ **Yes** Was the total value of the debts of you, your tax partner and your minor children higher than € 6,000 on January 1, 2017?

▼ No

Complete question 37.

Please note! Skip question 37d.

Only state your own share

in the debts from the assets, stated at question 38.

Was the total value of the debts of you and your minor children, higher than € 3,000 on January 1, 2017?

▼ No

You may skip question 37.
Please proceed to question 42.

▼ Yes

Complete question 37. **Please note!** This only concerns the debts from the assets, stated at question 38.

▼ Yes

Please note! At this question, specify your debts on January 1, 2017.

This only concerns the debts from the assets, stated at question 36.

Read the explanation for question 36.

		Value on January 1, 2017	
37a	Real estate debts in the Netherlands	37a €	, 0 0
37b	Debts from profit-sharing rights in the Netherlands	37b €	, 0 0 +
37c	Add: 37a plus 37b. Total value of the debts	37c €	, 0 0
37d	Threshold. Please note! Only answer this question if you were a qualifying non-resident taxpayer.	37d €	, 0 0 -
37e	Deduct: 37c minus 37d. For a negative result, enter 0.	37g €	, 0 0

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38 Gains from savings and investments in the domestic period**Please note!** Only answer question 38 if you answered question 34.

38a	Value of the assets. <i>Copy from question 34k.</i>	38a €	, 0 0
38b	Value of the debts. <i>Copy from question 35g. If you did not enter an amount at question 35g, then enter 0 here.</i>	38b €	, 0 0 -
38c	<i>Deduct: 38a minus 38b.</i> Yield basis. <i>For a negative result, enter 0.</i>	38c €	, 0 0
38d	Your tax-exempt capital. <i>Read the explanation for question 38d.</i>	38d €	, 0 0
38e	Tax-exempt capital of your tax partner. <i>Read the explanation for question 38e.</i>	38e €	, 0 0 -
38f	<i>Add: 38d plus 38e.</i> Combined tax-exempt capital of you and your tax partner	38f €	, 0 0 -
38g	<i>Deduct: 38c minus 38f.</i> Basis for savings and investments. <i>For a negative result, enter 0. After that, please proceed to question 39.</i>	38g €	, 0 0
38h	Did you have a tax partner throughout 2017? <i>Then state the part of the basis for savings and investments that you do declare yourself. This is the amount of question 38g, a part of it or 0.</i>	38h €	, 0 0
38i	Your gains from savings and investments in the domestic period. <i>Calculate this amount with the calculation tool in the explanation for question 38i.</i>	38i €	, 0 0

39 Gains from savings and investments in the period abroad**Please note!** Only answer question 39 if you answered question 36.

39a	Value of the assets. <i>Copy from question 36c.</i>	39a €	, 0 0
39b	Value of the debts. <i>Copy from question 37e. If you did not enter an amount at question 37e, then enter 0 here.</i>	39b €	, 0 0 -
39c	<i>Deduct: 39a minus 39b.</i> Yield basis. <i>For a negative result, enter 0.</i>	39c €	, 0 0
39d	Your tax-exempt capital. <i>Read the explanation for question 39d.</i>	39d €	, 0 0
39e	Tax-exempt capital of your tax partner. <i>Read the explanation for question 39e.</i>	39e €	, 0 0 -
39f	<i>Add: 39d plus 39e.</i> Combined tax-exempt capital of you and your tax partner	39f €	, 0 0 -
39g	<i>Deduct: 39c minus 39f.</i> Basis for savings and investments. <i>For a negative result, enter 0. After that, please proceed to question 40.</i>	39g €	, 0 0
39h	Did you have a tax partner throughout 2017? <i>Then state the part of the basis for savings and investments that you do declare yourself. This is the amount of question 39g, a part of it or 0.</i>	39h €	, 0 0
39i	Correction of your gains from savings and investments because of a time-proportional calculation. <i>Read the explanation for question 39i.</i>	39i €	, 0 0
39j	Your gains from savings and investments in the period abroad. <i>Calculate this amount with the calculation tool in the explanation for question 39j.</i>	39j €	, 0 0

40 Calculation of the gains from savings and investments (time-proportional)

Please note! Only answer question 40 if you answered question 38 and/or question 39. Read the explanation for question 40.

40a	Your gains from savings and investments, domestic tax liability. <i>Copy from question 38i.</i>	40a €	, 0 0
40b	Multiplication factor to the Dutch period in 2017. <i>Divide the number of months from the left column at question 4b by 12.</i>	40b	, X
40c	Your gains from savings and investments over the Dutch period. <i>Multiply 40a by 40b. Round down the amount.</i>	40c €	, 0 0
40d	Your gains from savings and investments, foreign tax liability. <i>Copy from question 39j.</i>	40d €	, 0 0
40e	Multiplication factor to the period abroad in 2017. <i>Divide the number of months from the right column at question 4b by 12.</i>	40e	, X
40f	Your gains from savings and investments over the period abroad. <i>Multiply 40d by 40e. Round down the amount.</i>	40f €	, 0 0 +
40g	<i>Add: 40c plus 40f. Your gains from savings and investments in 2017</i>	40g €	, 0 0

41 Bank balances and savings and deposited premiums outside the Netherlands

- ▶
▶
▶
- ▶
▶
▶
- ▶
▶
▶
- ▶
▶
▶

41a	Name bank	Country code	Bank balances and savings and deposited premiums abroad on January 1, 2017
			€ , 0 0
			€ , 0 0
			€ , 0 0

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Personal allowance**42 Paid partner alimony and other maintenance obligations to the ex-partner**

Did you or your tax partner pay any (lump-sum payments for) partner alimony in 2017? Or did you or your tax partner have any other maintenance obligations?
Please note! You may not deduct the paid child support.

▶ Yes Were you a qualifying non-resident taxpayer in 2017? Or did you live in Belgium in 2017 and did you enjoy Dutch income? Or did you live in Surinam or on Aruba?

▶ Yes First read the explanation for question 42 to see if you qualify for tax deduction of paid partner alimony or other maintenance obligations in the Netherlands and abroad **throughout 2017**. If you qualify, then complete question 42.

▶ No First read the explanation for question 42 to see if you, only **for the Dutch period**, qualify for tax deduction of paid partner alimony or other maintenance obligations in the Netherlands and abroad. If you qualify, then complete question 42.

▼ No

You may skip question 42. Please proceed to question 43.

42a Tax deduction for paid partner alimony and other maintenance obligations 42a € , 0 0

Divide the paid partner alimony or other maintenance obligations, stated at question 42a, between the Dutch period and the period abroad

42b Paid partner alimony or other maintenance obligations in the Dutch period 42b € , 0 0

42c Paid partner alimony or other maintenance obligations in the period abroad 42c € , 0 0

42d Data about the person to which you or your tax partner paid partner alimony or other maintenance obligations in 2017

Initial(s) and name

Street and house number

Postcode and residence

Country of residence code

Date of birth

- -

Citizen service number

43 Expenses for a temporary stay at home of severely disabled, aged 21 years or older

Did you or your tax partner have expenses in 2017 for a temporary stay at home of severely disabled, aged 21 years or older?

▼ No

You may skip question 43.
Please, proceed to question 44.

▶ Yes Were you a qualifying non-resident taxpayer in 2017? Or did you live in Belgium in 2017 and did you enjoy Dutch income? Or did you live in Surinam or on Aruba?

▶ Yes Complete question 43 and specify, **for the whole year of 2017**, the expenses for a temporary stay at home of severely disabled, aged 21 years or older, in the Netherlands and abroad. **Please note!** Did you live in Belgium and did you enjoy Dutch income? Then you may apply for the pro-rata arrangement. Read the expl. for q. 43.

▶ No Complete question 43 and specify, only **for the Dutch period**, the expenses for a temporary stay at home of severely disabled, aged 21 years or older, in the Netherlands and abroad.

43a Tax deduction of expenses for a temporary stay at home of severely disabled, aged 21 years or older. *Copy from the calculation tool in the expl. for q. 43.* 43a € , 0 0

Divide the expenses for a temporary stay at home of severely disabled, stated at question 43a, between the Dutch period and the period abroad

43b Expenses for a temporary stay at home of severely disabled in the Dutch period 43b € , 0 0

43c Expenses for a temporary stay at home of severely disabled in the period abroad 43c € , 0 0

44 Expenses for specific healthcare costs

Did you or your tax partner have expenses in 2017, e.g. due to sickness or disability?

▼ No

You may skip question 44.
Please, proceed to question 45.

▶ Yes Were you a qualifying non-resident taxpayer in 2017?

▶ Yes Complete question 44 and specify, **for the whole year of 2017**, the specific healthcare costs in the Netherlands and abroad.

▶ No Complete question 44 and specify, only **for the Dutch period**, the specific healthcare costs in the Netherlands and abroad.

44a Expenses for specific healthcare costs. *Copy from the calculation tool in the explanation for question 44.* 44a € , 0 0

Divide the expenses for specific healthcare costs, stated at question 44a between the Dutch period and the period abroad

44b Expenses for specific healthcare costs in the Dutch period 44b € , 0 0

44c Expenses for specific healthcare costs in the period abroad 44c € , 0 0

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45 Study costs and other educational expenses

Did you or your tax partner have any expenses in 2017 for your current or future profession?

▼ No

*You may skip question 45.
Please, proceed to question 46.*

▶ Yes Were you a qualifying non-resident taxpayer in 2017?

▶ Yes Complete question 45 and specify, **for the whole year of 2017**, the study costs and other educational expenses in the Netherlands and abroad.

▶ No Complete question 45 and specify, only **for the Dutch period**, the study costs and other educational expenses in the Netherlands and abroad.

45a Tax deduction of study costs and other educational expenses. 45a € , 0 0
Copy from the calculation tool in the explanation for question 45.

Divide the study costs and other educational expenses, stated at question 45a, between the Dutch period and the period abroad

45b Study costs and other educational expenses in the Dutch period 45b € , 0 0

45c Study costs and other educational expenses in the period abroad 45c € , 0 0

46 Maintenance costs for a nationally listed building

Did you or your tax partner own a nationally listed building in 2017? And did you have maintenance costs for this building?

▶ No *You may skip question 46. Please, proceed to question 47.*

▶ Yes *Read the explanation for question 46 to see if you qualify for tax deduction of costs for a nationally listed building. If so, please complete question 46.*

46a Tax deduction of maintenance costs for a nationally listed building. 46a € , 0 0
Copy from the calculation tool in the explanation for question 46a.

Divide the maintenance costs for a nationally listed building, stated at question 46a, between the Dutch period and the period abroad

46b Maintenance costs for a nationally listed building in the Dutch period 46b € , 0 0

46c Maintenance costs for a nationally listed building in the period abroad 46c € , 0 0

47 Waived venture capital

Did you or your tax partner waive a loan in 2017 to a starting entrepreneur which you lend before January 1, 2011?

▼ No

You may skip question 47. Please, proceed to question 48.

▶ Yes Were you a qualifying non-resident taxpayer in 2017?

▶ Yes Complete question 47 and specify, **for the whole year of 2017**, the waived venture capital in the Netherlands and abroad.

▶ No Complete question 47 and specify, only **for the Dutch period**, the waived venture capital in the Netherlands and abroad.

47a Tax deduction of waived venture capital 47a € , 0 0

Divide the waived venture capital, stated at question 47a, between the Dutch period and the period abroad

47b Waived venture capital in the Dutch period 47b € , 0 0

47c Waived venture capital in the period abroad 47c € , 0 0

48 Donations

Did you or your tax partner donate to an ANBI (Public Benefit Organization), a society or a benefit fund SBBI in 2017? And are you able to show these donations with written documents, like bank statements or receipts? *Read the explanation for question 48.*

▼ No

You may skip question 48. Please, proceed to question 49.

► Yes Were you a qualifying non-resident taxpayer in 2017?

▼ No

*Complete question 48 and specify, only **for the Dutch period**, the donations in the Netherlands and abroad.*

► Yes *Complete question 48 and specify, **for the whole year of 2017**, the donations in the Netherlands and abroad.*

48a Tax deduction of donations. *Copy from the calculation tool in the explanation for q. 48.* 48a € , 0 0

Divide the donations, stated at question 48a, between the Dutch period and the period abroad

48b Donations in the Dutch period 48b € , 0 0

48c Donations in the period abroad 48c € , 0 0

49 Remainder of the personal allowance for previous years

Did you or your tax partner have a remainder of personal allowance for previous years in 2017? *Read the explanation for question 49.*

▼ No

You may skip question 49. Please, proceed to question 50.

► Yes *Read the explanation for question 49 to see if you qualify for tax deduction in 2017 of a remainder of personal allowance for previous years. If you qualify, please complete question 49.*

▼ No

49a Remainder of the personal allowance for previous years 49a € , 0 0

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50 Labour income statement

Were you a qualifying non-resident taxpayer or did you fill in income from salaried employment, profits or income from other types of work at the questions 13a, 16a, 16e, 18a, 19a and/or 22c?

- ▶ **Yes** Complete question 50.
- ▶ **No** You may skip question 50. Please, proceed to question 51.

50a Labour income, already stated in this tax return

A	Your income from salaried employment in the Netherlands. <i>Copy from question 16a.</i>	€	66.591,00
B	Tips, share option rights and other income from salaried employment in the Netherlands. <i>Copy from question 16e.</i>	€	,00
C	Your income from salaried employment abroad. <i>Copy from question 19a.</i>	€	,00
D	Exempted income as an employee at an international organization. <i>Copy from question 18a.</i>	€	,00
E	Profits from business activities: profits before entrepreneur's tax deduction. <i>Copy from question 13a. Put a minus sign before a negative amount.</i>	€	,00
F	Revenues from other types of work. <i>Copy from question 22c. Put a minus sign before a negative amount.</i>	€	,00 +
G	<i>Add: A through F.</i>	€	,00
50b	Labour income, not stated in this tax return. <i>Read the explanation for question 50b.</i>	50b €	,00 +
50c	<i>Add: G plus 50b.</i> Labour income in the Netherlands and abroad (worldwide labour income)	50c €	66.591,00

Tax credits**51 Payment of general tax credit**

Was your income in 2017 low enough for payment of the general tax credit and did you have the same tax partner for more than 6 months in 2017, who was under an obligation to pay sufficient tax? *Read the explanation to see if your income was low enough.*

- ▶ **Yes** Read the explanation for question 51 to see if you qualify for a payment of the general tax credit. If you qualify, please complete question 51.

▼ **No**

You may skip questions 51 and 52. Please, proceed to question 53.

51a Tick the box, if you meet the conditions for payment of the general tax credit in 2017.

51b Do you want to receive the payment of the general tax credit by filing a provisional income tax assessment? *Then fill in the Dutch aggregate income of your tax partner.* 51b € ,00
Read the explanation for question 51b to see how to calculate this aggregate income.

52 Special increase of tax credits

Were you liable to pay national insurance contributions in the Netherlands in 2017? ▶ *You may skip question 52. Please, proceed to question 53.*

Yes

▶ *Read the explanation for question 52 to see if you qualify for an increase of your tax credits in 2017. If you qualify, please complete question 52.*

No

52a *Tick the box, if you meet the conditions for an increase of the general tax credit in 2017. **Please note!** You only qualify for the special increase of the general tax credit, if you also ticked the box at question 51a.*

53 Income-related combination tax credit

Did you have 1 or more children in 2017, born after December 31, 2004? ▶ *Read the explanation for question 53 to see if you qualify for income-related combination tax credit in 2017. If you qualify, please complete question 53.*

Yes

▶ *You may skip question 53. Please, proceed to question 54.*

No

53a *Tick the box, if you meet the conditions for the income-related combination tax credit in 2017.*

54 Life course leave tax credit

Did you take a life course leave in 2017? ▶ *Read the explanation for question 54 to see if you qualify for a life course leave tax credit. If you qualify, please complete question 54.*

Yes

▶ *You may skip question 54. Please, proceed to question 55.*

No

54a Total of life course leave tax credit. **Please note!** If the employer did settle the life course leave tax credit, then copy the amount from the annual statement.

54a €

, 0 0

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55 Tax credits for AOW state pensioners

Were you entitled to an AOW state pension for single persons in 2017?

▶ **Yes** *Read the explanation for question 55 to see if you qualify for the single elderly person's tax credit. If you do, please complete question 55.*

▶ **No** *You may skip question 55. Please, proceed to question 56.*

55a *Tick the box, if you meet the conditions for a single elderly person's tax credit in 2017.*

56 Tax credits for disabled young people

Were you entitled to a Wajong benefit or labour support in 2017?

▶ **Yes** *Read the explanation for question 56 to see if you qualify for tax credits for disabled young people. If you qualify, please complete question 56.*

▶ **No** *You may skip question 56. Please, proceed to question 57.*

56a *Tick the box, if you meet the conditions for tax credits for disabled young people in 2017.*

57 Tax credits for green investments

Did you or your tax partner have any green investments on January 1, 2017?

▶ **Yes** *Read the explanation for question 57 to see if you qualify for tax credits for green investments in 2017. If you qualify, please, complete question 57.*

▼ **No**

You may skip question 57. Please, proceed to question 58.

Exemption in box 3 on January 1, 2017
Please note! *If you did have a tax partner **throughout 2017**, then read the explanation for question 57a.*

57a Exemption in box 3 for green investments from yourself or your tax partner

57a €

, 0 0

Special situations and withholding taxes available for relief**58 Separated private assets**

Did you, your tax partner or your minor children transfer capital to separated private assets (in Dutch: APV) or to a company of which the APV was shareholder? E.g. to a trust or to a certain private (foreign) foundation or association? Or was 1 of you the heir of a person who did transfer capital to an APV or to a company of which the APV was shareholder? *Read the explanation for question 58.*

▶ *You may skip question 58.*
 No *Please, proceed to question 59.*

▶ *Complete question 58.*
 Yes

58a Did you, your tax partner or the minor children transfer capital to separated private assets (APV) in 2017? Or were you the heir of a person with separated capital in an APV? Or did you have specific rights against an APV? Or did you make a transfer or a payment to an APV or did you enjoy benefits from an APV? *Then tick the box and specify the data below.*

The complete name of the APV

Country code

58b Was the APV a company? *Then tick the box and proceed to question 58c.*
 Was the APV not a company? *Then proceed to question 58e.*

58c Was this company liable to pay profit tax? *Then tick the box and complete question 58d. **Please note!** Do not fill in this question if it refers to a company which pays profit tax.*

58d Describe the activities of the company

58e State the capital in the APV or the income from the APV in 2017 of the deceased, his tax partner or their minor children. **Please note!** *Do not fill in this question if it refers to a company which pays profit tax. **Please note!** You also have to fill in this capital in the APV or this income from the APV in Box 1, Box 2 and/or Box 3.*

Box 1: income from work and house € , 0 0

Box 2: gains on a substantial interest € , 0 0

Box 2: value on January 1, 2017 € , 0 0

Box 3: value on January 1, 2017 € , 0 0

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59 Dividend tax, tax on games of chance or interest withheld from certain foreign assets

59a Only for the Dutch period

Dutch dividend tax, withheld in 2017 on dividends from you, your tax partner and the minor children. And Dutch tax on games of chance to be settled over the Dutch period from yourself

59a € , 0 0

59b Only for the period abroad

Dutch dividend tax withheld in 2017 from dividend on shares that were part of your company or your substantial interest. Or the Dutch tax on games of chance, withheld from taxable revenues

59b € , 0 0

59c Only for the Dutch period

Withholding tax withheld from savings interest, pursuant to the transitional law of the European Directive on the taxation of savings income. *Read the explanation for q. 59c.*

Account number

Country code

Amount of the withholding tax

€ , 0 0

€ , 0 0

€ , 0 0 +

Total withholding tax withheld from savings interest, pursuant to the transitional law of the European Directive on the taxation of savings income 59c € , 0 0

60 Applying for a lower tax rate or the compensation scheme in the tax treaty with Germany

Did you live in Germany in 2017?

▶ Yes

Did you pay tax in Germany over the income that you did enjoy with your work in Germany?

▶ Yes

You may choose for applying for the compensation scheme in the tax treaty with Germany. *Read the explanation for question 60.*

▼ No

▼ No

Did you receive a pension, annuities or social benefits from the Netherlands in 2017?

Please note! It is not about an AOW state pension.

▶ Yes

Read the explanation to see if you qualify for a lower tax rate. If you qualify, then complete question 60a. After that, proceed with question 61.

▼ No

You may skip question 60. Proceed to question 61.

60a Your pension, annuities or social benefits from the Netherlands (not AOW)

60a € , 0 0

60b Do you apply for the compensation scheme in the tax treaty with Germany? Then tick the box. **Please note!** First read the explanation for question 60b.

60b

60c Did you tick the box at question 60b? Then state the 'Lohnsteuer', withheld on your wages in Germany. **Please note!** First read the explanation for question 60c.

60c € , 0 0

61 Revision interest

Did you have income in 2017 for which revision interest was indebted? E.g. you did surrender annuities or standing rights? *Read the explanation for question 61.*

- ▶ No *You may skip question 61. Please, proceed to question 62.*
- ▶ Yes *Complete question 61.*

61a Amount of the revision interest you have to pay

61a

, 0 0

62 Income to be protected**Endowment insurance, pension insurance and/or annuity insurance**

Did you emigrate from the Netherlands in 2017? *Read the explanation for q. 62.*

- ▶ No *Only complete questions 62c, 62f and 62e.*
- ▶ Yes *Complete question 62.*

Please note! *At questions 62a through 62f, tick the boxes that apply to you:*

- *The claim was classified under own administration BV (E).*
- *There was a market value (W).*
- *There were paid premiums (P).*

62a Value of your pension entitlements built up in the past in the Netherlands on the moment of emigration

Name insurer

Policy number

Income to be protected

<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0
<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0
<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0
<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0

62b Value of the income provision entitlements, e.g. annuities, on the moment of emigration

Name insurer

Policy number

Income to be protected

<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0
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62c Value of your pension entitlements, classed abroad

Name insurer

Policy number

Income to be protected

<input type="checkbox"/> E	<input type="checkbox"/> W	<input type="checkbox"/> P	€	, 0 0
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62 Income to be protected (continuation)**Endowment insurance, pension insurance and/or annuity insurance (continuation)**

62d Value of your endowment insurance for property acquisition on the moment of emigration

Name insurer	Policy number	Income to be protected
		<input type="checkbox"/> E <input type="checkbox"/> W <input type="checkbox"/> P € , 0 0

62e Value of your annuity entitlements, classed abroad, in the Dutch period

Naame insurer	Policy number	Income to be protected
		<input type="checkbox"/> E <input type="checkbox"/> W <input type="checkbox"/> P € , 0 0

62f Value of your annuity entitlements, classed abroad, in the period abroad

Name insurer	Policy number	Income to be protected
		<input type="checkbox"/> E <input type="checkbox"/> W <input type="checkbox"/> P € , 0 0 +

Add: all amounts, stated at questions 62a through 62f. Total box 1 income to be protected € , 0 0

Substantial interest62g Income to be protected: disposal profit through emigration. *Read the explanation for question 62g.*

Description of the substantial interest	Income to be protected
	€ , 0 0
	€ , 0 0

62h Income to be protected from substantial interest in the period abroad. *Read the explanation for question 62h.*

Description of the substantial interest	Income to be protected
	€ , 0 0
	€ , 0 0 +

Add: all amounts, stated at questions 62g and 62h. € , 0 0
Total box 2 income to be protected

63 Double tax relief

Did you specify in this tax return, for the Dutch period, foreign income, benefits or assets? *Read the explanation for question 63.*

▼ No

You may skip question 63. Please, proceed to question 64.

► Yes *Read the explanation for question 63 to see if you qualify for double tax relief. If you do, complete question 63. **Please note!** Put a minus sign before a negative amount.*

63a *Tick the box, if you received 90% or more of your aggregate income from abroad.*

63b **Please note!** *Only fill in question 63b if you did **not** tick the box at question 63a. Tick the box, if you did receive tax deductions for personal allowances or expenses for income provisions in another country than the Netherlands.*

Please note! *Read the explanation for the questions 63c through 63i to see if you may withhold the foreign withholding tax or if the exemption method does apply.*

	Country code	Deductible withholding tax	Income
63c Wages, pension and benefits	€	, 0 0	€ , 0 0
	Country code	Deductible withholding tax	Income
Revenue as a performer or a professional sportsman	€	, 0 0	€ , 0 0
	Country code	Deductible withholding tax	Income
Dividend, royalties and interest box 1	€	, 0 0	€ , 0 0
	Country code		Income
63f Other income for which the exemption method does apply			€ , 0 0
63g Description of income box 2	Country code	Deductible withholding tax	Income
	€	, 0 0	€ , 0 0
63h Type of box 3 assets, such as shares or savings	Country code	Deductible withholding tax	Income
	€	, 0 0	€ , 0 0
63i Value of box 3 assets in 2017, such as (rights to) foreign real estate. <i>Read the explanation for question 63i.</i>			Value of assets minus debts on January 1, 2017
Type of box 3 assets	Country code		€ , 0 0

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64 Income from salaried employment in Belgium

Did you enjoy income from salaried employment in Belgium in 2017 and was this income subject to taxation in Belgium? *This is also applicable if you were a performer or professional sportsman in Belgium. Read the explanation for question 64.*

▶ No *You may skip question 64. Please, proceed to question 65.*

▶ Yes *Complete question 64.*

- 64a Were you in salaried employment in Belgium in 2017 and did you qualify for the general compensation scheme? *Then tick the box.*
- 64b Were you in salaried employment in Belgium in 2017 and did you qualify for the special compensation scheme? *Then tick the box.*
- 64c Did you tick the box at question 64b **and** did you change employer in Belgium in 2017? *Then tick the box.*
- 64d Indebted Belgian tax and surcharges and/or payroll tax withheld in 2017 64d € , 0 0

65 Dutch income, not subject to Dutch taxation, or taxed at a reduced rate

Did you specify in this tax return, for the period abroad, income or benefits from the Netherlands, not subject to Dutch taxation, or to which no or a reduced tax rate applies in the Netherlands?

▶ Yes *Read the explanation for question 65 and complete question 65. **Please note!** Put a minus sign before a negative amount.*

▼ No

You may skip question 65. Please, proceed to question 66.

- 65a Description of box 1 income Income
- € , 0 0
- € , 0 0
- 65b Description of box 2 income Income
- € , 0 0
- € , 0 0
- 65c Did you qualify for a reduced tax rate, due to the Tax Regulation for the Kingdom of the Netherlands, or due to a tax convention between the Netherlands and another nation, in the period abroad in 2017? *If you do, then answer question 65c.*
- | Description of income | Reduced tax rate | Country code | Income |
|-----------------------|------------------|--------------|--|
| | % | | € , 0 0 |
| | % | | € , 0 0 |

66 Specification of the gains from savings and investments for the 90% requirement for yourself

Were you a qualifying non-resident taxpayer in 2017?



No

Did you live in Belgium in 2017 and did you enjoy any income from the Netherlands? Or did you live in Surinam or on Aruba?



No

You may skip questions 66 through 70. Please, proceed to question 71.

▼ Yes

▼ Yes

Complete question 66.

You may skip question 66. Please, proceed to question 67.

Please note! In determining the value, start with the ownership structure as determined in the prenuptial or partner agreement. Read the explanation for question 66.

66a Your box 3 income, domestic tax liability

A	Value of your box 3 assets. <i>Read the explanation for question 66a.</i>	€	, 0 0
B	Value of your box 3 debts. <i>Read the explanation for question 66a.</i>	€	, 0 0
C	Threshold. <i>Read the explanation for question 66a.</i>	€	, 0 0 -
D	<i>Deduct: B minus C. For a negative result, enter € 0.</i>	€	, 0 0 -
E	<i>Deduct: A minus D. Yield basis</i>	€	, 0 0
F	Tax-free assets. <i>Read the explanation for question 66a.</i>	€	, 0 0 -
G	<i>Deduct: E minus F. Savings and investments base</i>	€	, 0 0
H	Gains from savings and investments before reduction. <i>Copy from the calculation tool in the explanation for question 66a.</i>	€	, 0 0
I	Gains from savings and investments in the Dutch period. <i>Copy from the calculation tool in the explanation for question 66a.</i>	€	, 0 0
J	(Rights to) immovable properties outside the Netherlands, taxed elsewhere. <i>Copy from the calculation tool in the explanation for question 66a.</i>	€	, 0 0
K	Reduction because of (rights to) immovable properties outside the Netherlands, taxed elsewhere. <i>Copy from the calculation tool in the explanation for question 66a.</i>	€	, 0 0
L	Gains from savings and investments 90% requirement, domestic tax liability	€	, 0 0

Copy from the calculation tool in the explanation for question 66a.

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66 Specification of the gains from savings and investments for the 90% requirement for yourself (continuation)**66b Your box 3 income, foreign tax liability**

A	Value of your box 3 assets. <i>Read the explanation for question 66b.</i>	€	, 0 0
B	Value of your box 3 debts. <i>Read the explanation for question 66b.</i>	€	, 0 0
C	Threshold. <i>Read the explanation for question 66b.</i>	€	, 0 0 -
D	<i>Deduct: B minus C. For a negative result, enter 0.</i>	€	, 0 0 -
E	<i>Deduct: A minus D. Yield basis</i>	€	, 0 0
F	Tax-free assets. <i>Read the explanation for question 66b.</i>	€	, 0 0 -
G	<i>Deduct: E minus F. Savings and investments base</i>	€	, 0 0
H	Gains from savings and investments before reduction. <i>Copy from the calculation tool in the explanation for question 66b.</i>	€	, 0 0
I	Assets, which can be counted toward a time-proportional calculation. <i>Copy from the calculation tool in the explanation for question 66b.</i>	€	, 0 0
J	Reduction because of a time-proportional calculation. <i>Copy from the calculation tool in the explanation for question 66b.</i>	€	, 0 0
K	Gains from savings and investments 90% requirement, foreign tax liability <i>Copy from the calculation tool in the explanation for question 66b.</i>	€	, 0 0

67 Specification of income, taxed in the Netherlands, and the worldwide income

Were you a qualifying non-resident taxpayer in 2017?

▼ Yes

Complete question 67.

▶ Did you live in Belgium in 2017 and did you enjoy Dutch income? No Or did you live in Surinam or on Aruba in 2017?

▼ No

You may skip question 67. Please, proceed to question 71.

▶ Complete question 67. **Please note!** You only have to enter your worldwide income (right column). After that, proceed to question 71.

67a	Your worldwide income				
	Savings and investments base of the worldwide income. <i>Read the explanation for q. 67a.</i>		€		, 0 0
67b	Your income data			Your income from the Netherlands and from abroad (worldwide income)	
		Your income, taxed in the Netherlands			
A	Taxable profit from business activities 15b	€	, 0 0	€	, 0 0
B	Wages and sickness benefits from the Netherlands 16a	€	, 0 0	€	, 0 0
C	Tips and other income 16e	€	, 0 0	€	, 0 0
D	AOW, pension and other benefits from the Netherlands 17a	€	, 0 0	€	, 0 0
E	Annuity lump-sum payments 17d	€	, 0 0	€	, 0 0
F	Exempted income as an employee at an international organisation 18a	€	, 0 0	€	, 0 0
G	Exempted EU pension 18b	€	, 0 0	€	, 0 0
H	Wages from abroad 19a	€	, 0 0	€	, 0 0
I	Pension and benefits from abroad 20a	€	, 0 0	€	, 0 0
J	Results from other types of work 22c	€	, 0 0	€	, 0 0
K	Results from assets to be provided 23d	€	, 0 0	€	, 0 0
L	Partner alimony and the related lump-sum payments 27c	€	, 0 0	€	, 0 0
M	Periodic benefits and the related lump-sum payments 28e	€	, 0 0	€	, 0 0
N	Other income 29a	€	, 0 0	€	, 0 0
O	Gains on a substantial interest 33i	€	, 0 0	€	, 0 0
P	Your gains from savings and investments Read the explanation for question 67b.	€	, 0 0 +	€	, 0 0 +
Q	<i>Add: A through P.</i>	€	, 0 0	€	, 0 0
R	Deductions for public transport expenses 21c	€	, 0 0 -	€	, 0 0 -
S	<i>Deduct: Q minus R.</i> <i>Fill in the amount in the left column of S on the top of the following page.</i>	€	, 0 0	€	, 0 0

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67 Specification of income, taxed in the Netherlands, and the worldwide income (continuation)

S	<i>Copy from the amount in the left column of S on the previous page.</i>		€		, 0 0
67c	Your income, taxed elsewhere				
A	Wages and pension and benefits <i>Copy from question 63c.</i>	63c	€		, 0 0
B	Revenues as a performer or sports professional <i>Copy from question 63d.</i>	63d	€		, 0 0
C	Dividend, royalties and box 1 interest <i>Copy from question 63e.</i>	63e	€		, 0 0
D	Other income <i>Copy from question 63f.</i>	63f	€		, 0 0
E	Other box 1, taxed elsewhere <i>Copy from question 65a.</i>	65a	€		, 0 0
F	Box 2 income <i>Copy from question 63g.</i>	63g	€		, 0 0
G	Other box 2, taxed elsewhere <i>Copy from question 65b.</i>	65b	€		, 0 0 +
H	<i>Add: A through G.</i>			€	, 0 0 -
67d	<i>Deduct: S minus H.</i>	67d	€		, 0 0
67e	<i>Copy from the amount in the right column of S on the previous page.</i>	67e	€		, 0 0
67f	<i>Divide 67d by 67e. Multiply this answer by 100 and round down this answer to whole percentages.</i>				%

Please note! Is 67d a positive amount and 67e a negative amount or 0? Then fill in 100 at question 67f. Is 67d a negative amount or 0 and 67e 0 or more? Then fill in 0 at question 67f.

68 Specification of the gains from savings and investments for the 90% requirement for your partner

Did you have a tax partner in 2017? ▶ *You may skip questions 68 and 69. Please, proceed to question 70.*

No

▼ Yes

Complete questions 68 and 69.

Please note! *In determining the value, start with the ownership structure as determined in the prenuptial or partner agreement. Read the explanation for question 68.*

68a Your partner's box 3 income 3, domestic tax liability

A	Value of his box 3 assets. <i>Read the explanation for question 68a.</i>	€	, 0 0
B	Value of his box 3 debts <i>Read the explanation for question 68a.</i>	€	, 0 0
C	Threshold. <i>Read the explanation for question 68a.</i>	€	, 0 0 -
D	<i>Deduct: B minus C. For a negative result, enter 0.</i>	€	, 0 0 -
E	<i>Deduct: A minus D. Yield basis</i>	€	, 0 0
F	Tax-free assets. <i>Read the explanation for question 68a.</i>	€	, 0 0 -
G	<i>Deduct: E minus F. Savings and investments base</i>	€	, 0 0
H	Gains from savings and investments before reduction. <i>Copy from the calculation tool in the explanation for question 68a.</i>	€	, 0 0
I	Gains from savings and investments in the Dutch period. <i>Copy from the calculation tool in the explanation for question 68a.</i>	€	, 0 0
J	(Rights to) immovable properties outside the Netherlands, taxed elsewhere. <i>Copy from the calculation tool in the explanation for question 68a.</i>	€	, 0 0
K	Reduction because of (rights to) immovable properties outside the Netherlands, taxed elsewhere. <i>Copy from the calculation tool in the explanation for question 68a.</i>	€	, 0 0
L	Gains from savings and investments 90% requirement, domestic tax liability	€	, 0 0

Copy from the calculation tool in the explanation for question 68a.

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68 Specification of the gains from savings and investments for the 90% requirement for your partner (continuation)**68b Your partner's box 3 income 3, foreign tax liability**

A	Value of his box 3 assets. <i>Read the explanation for question 68b.</i>	€	, 0 0
B	Value of his box 3 debts <i>Read the explanation for question 68b.</i>	€	, 0 0
C	Threshold. <i>Read the explanation for question 68b.</i>	€	, 0 0 -
D	<i>Deduct: B minus C. For a negative result, enter 0.</i>	€	, 0 0 -
E	<i>Deduct: A minus D. Yield basis</i>	€	, 0 0
F	Tax-free assets. <i>Read the explanation for question 68b.</i>	€	, 0 0 -
G	<i>Deduct: E minus F. Savings and investments base</i>	€	, 0 0
H	Gains from savings and investments before reduction. <i>Copy from the calculation tool in the explanation for question 68b.</i>	€	, 0 0
I	Assets, which can be counted toward a time-proportional calculation. <i>Copy from the calculation tool in the explanation for question 68b.</i>	€	, 0 0
J	Reduction because of a time-proportional calculation. <i>Copy from the calculation tool in the explanation for question 68b.</i>	€	, 0 0
K	Gains from savings and investments 90% requirement, foreign tax liability <i>Copy from the calculation tool in the explanation for question 68b.</i>	€	, 0 0

69 Specification of income, taxed in the Netherlands, and the worldwide income of your partner

Did you have a tax partner
in 2017?

▶ **No** You may skip question 69.
Please, proceed to question 70.

▼ **Yes**

Complete question 69.

69a	Your partner's worldwide income				
	Savings and investments base of the worldwide income. <i>Read the explanation for question 69a.</i>	€			, 0 0
69b	Your partner's income data			Your partner's income from the Netherlands and from abroad (worldwide income)	
			Your partner's income, taxed in the Netherlands		
A	Taxable profit from business activities	€	, 0 0	€	, 0 0
B	Wages and sickness benefits from the Netherlands	€	, 0 0	€	, 0 0
C	Tips and other income	€	, 0 0	€	, 0 0
D	AOW, pension and other benefits from the Netherlands	€	, 0 0	€	, 0 0
E	Annuity lump-sum payments	€	, 0 0	€	, 0 0
F	Exempted income as an employee at an international organisation	€	, 0 0	€	, 0 0
G	Exempted EU pension	€	, 0 0	€	, 0 0
H	Wages from abroad	€	, 0 0	€	, 0 0
I	Pension and benefits from abroad	€	, 0 0	€	, 0 0
J	Results from other types of work	€	, 0 0	€	, 0 0
K	Results from assets to be provided	€	, 0 0	€	, 0 0
L	Partner alimony and the related lump-sum payments	€	, 0 0	€	, 0 0
M	Periodic benefits and the related lump-sum payments	€	, 0 0	€	, 0 0
N	Other income	€	, 0 0	€	, 0 0
O	Gains from substantial interest	€	, 0 0	€	, 0 0
P	His gains from savings and investments <i>Read the explanation for question 69b.</i>	€	, 0 0 +	€	, 0 0 +
Q	<i>Add: A through P.</i>	€	, 0 0	€	, 0 0
R	Deductions for public transport expenses	€	, 0 0 -	€	, 0 0 -
S	<i>Deduct: Q minus R.</i> <i>Fill in the amount in the left column of S on the top of the following page.</i>	€	, 0 0	€	, 0 0

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69 Specification of income, taxed in the Netherlands, and the worldwide income of your partner (continuation)

S	<i>Copy from the amount in the left column of S on the previous page.</i>	€		, 0 0
69c	Your partner's income, taxed elsewhere			
A	Wages and pension and benefits	€		, 0 0
B	Revenues as a performer or sports professional	€		, 0 0
C	Dividend, royalties and box 1 interest	€		, 0 0
D	Other income	€		, 0 0
E	Other box 1, taxed elsewhere	€		, 0 0
F	Box 2 income	€		, 0 0
G	Other box 2, taxed elsewhere	€		, 0 0 +
H	<i>Add: A through G.</i>	€		, 0 0 -
69d	<i>Deduct: S minus H.</i>	69d €		, 0 0
69e	<i>Copy from the amount in the right column of S on the previous page.</i>	69e €		, 0 0
69f	<i>Divide 69d by 69e. Multiply this answer by 100 and round down this answer to whole percentages.</i>	69f		%

Please note! Is 69d a positive amount and 69e a negative amount or 0? Then fill in 100 at question 69f. Is 69d a negative amount or 0 and 69e 0 or more? Then fill in 0 at question 69f.

70 Calculation of the 90% requirement

Only complete questions 70a, 70b and 70c if the answer at question 67f or the answer at question 69f is less than 90% in 1 of both cases.

70a	<i>Add: 67d plus 69d.</i>	70a €		, 0 0
70b	<i>Add: 67e plus 69e.</i>	70b €		, 0 0
70c	<i>Divide 70a by 70b. Multiply this answer by 100 and round down this answer to whole percentages.</i>	70c		%
70d	<i>Tick the box, if your Dutch income did consist of a pension, an annuity or a similar benefit? And do you not have to pay income tax in your country of residence (not the Netherlands) because of a small level income?</i>	<input type="checkbox"/>		
70e	<i>Tick the box, if your partner's Dutch income did consist of a pension, an annuity or a similar benefit? And does he not have to pay income tax in his country of residence (not the Netherlands) because of a small level income?</i>	<input type="checkbox"/>		

71 Your threshold income

Did you live in Belgium in 2017 and did you enjoy Dutch income? Or did you live in Surinam or on Aruba?



No

You may skip questions 71a through 71c. Only fill in question 71d.



Yes

Complete questions 71a through 71d.

Your income data for the period abroad (if you did live in Belgium, enjoying Dutch income, or in Surinam or on Aruba)

71a	Balance of income and tax deductions of an owner-occupied home abroad <i>Read the explanation for question 71.</i>	71a €	, 0 0
71b	Tax deduction due to a little or no home acquisition debt abroad <i>Read the explanation for question 71.</i>	71b €	, 0 0
71c	Combined expenses for income provisions in the Netherlands and abroad. (worldwide income). <i>Read the explanation for question 71.</i>	71c €	, 0 0

Your threshold income

71d	Threshold income. <i>Copy from the calculation tool in the explanation for question 71.</i>	71d €	66.591, 0 0
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72 Your tax partner's threshold income as a qualifying non-resident taxpayer

Please note! Only fill in your tax partner's data if the answer at question 69f is 90% or more or if the answer at question 70c is 90% or more or if you ticked the box at question 70e.

72a Your tax partner's income data for the period abroad

A	<i>Copy the answer at S in the right column of question 69b.</i>	€	, 0 0
B	Negative personal allowance. <i>Read the explanation for question 72.</i>	€	, 0 0
C	Surrender of annuities or other negative expenses for income provisions. <i>Read the explanation for question 72.</i>	€	, 0 0
D	Balance of home income and tax deductions declared by your tax partner <i>Read the explanation for question 72. Put a minus sign before a negative amount.</i>	€	, 0 0 +
E	<i>Add: A through D.</i>	€	, 0 0
F	Tax deduction due to a little or no owner-occupied home debt <i>Read the explanation for question 72.</i>	€	, 0 0
G	Expenses for income provisions <i>Read the explanation for question 72.</i>	€	, 0 0 +
H	<i>Add: F plus G.</i>	€	, 0 0 -
I	<i>Deduct: E minus H. Your tax partner's threshold income</i>	72a €	, 0 0

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73 Worldwide aggregate income

Were you a qualifying non-resident taxpayer in 2017?

▼ Yes

Complete question 73b. **Please note!** You may skip question 73a.

Did you live in Belgium and did you enjoy Dutch income in 2017? Or did you live in Surinam or on Aruba in 2017?

▼ No

You may skip question 73. Please, proceed to question 74.

Complete questions 73a and 73b. Specify, at question 73a, your personal allowance for the period abroad in 2017.

73a Personal allowance for the period abroad in 2017

(if you did live in Belgium, Surinam or Aruba)

A	Expenses for specific healthcare costs. <i>Read the explanation for question 44 and 73.</i>	€	, 0 0
B	Study costs and other educational expenses. <i>Read the explanation for question 45 and 73.</i>	€	, 0 0
C	Donations. <i>Read the explanation for question 48 and 73.</i>	€	, 0 0
D	Waived venture capital. <i>Read the explanation for question 47 and 73.</i>	€	, 0 0 +
E	<i>Add: A through D.</i>	73a €	, 0 0
73b Calculation of the worldwide aggregate income			
A	<i>Copy: 71d.</i> Your threshold income	€	, 0 0
B	<i>Add: questions 42 through 49.</i> Personal allowance	€	, 0 0
C	<i>A (threshold income) minus B (personal allowance).</i>	€	, 0 0
D	<i>Deduct: C minus 73a letter E.</i>	€	, 0 0 -
E	<i>Deduct: A minus D.</i> Your worldwide aggregate income	73b €	, 0 0

Premium income**74 Compulsorily insured under the national insurance schemes**

Were you compulsorily insured under the national insurance schemes in the Netherlands in 2017 (AOW, Anw and Wlz)? **Please note!** Compulsorily insured does not mean paying a contribution to the Dutch Care Organization (in Dutch: ZiNL) for claiming medical care in your country of residence.

Were you exempted from the national insurance schemes in connection with emotional objections and can you prove this?

▼ Yes

▼ No

You may skip question 74. Please, proceed to question 75.

- 74a If you were insured under AOW and Anw for a part of 2017 (period of premium liability), then state the insured period. - - 2 0 1 7 to - - 2 0 1 7
- 74b If you were not insured under AOW and Anw in the Netherlands throughout 2017, then tick the box.
- 74c If you were insured under the Wlz and the Health Care Insurance Act in the Netherlands for a part of 2017, then state the insured period. - - 2 0 1 7 to - - 2 0 1 7
Were you military active during that period? Then read the explanation and only complete this question for the Wlz.
- 74d Tick the box, if you were not insured under the Long-Term Care Security Act (in Dutch: Wlz) and the Health Care Insurance Act in the Netherlands throughout 2017. Were you military active during that period? Then read the explanation and only complete this question for the Wlz.
Please note! Did you tick the boxes at questions 74b and 74d? Then you may skip questions 75 through 79. Please, proceed to question 80.

75 Compulsorily insured: income

Only fill in question 75 if you also did fill in question 74a or 74c. Or if you were insured under the national insurance schemes throughout 2017. In that case, fill in question 75 for the whole year of 2017. It is about your income from the Netherlands **and** from abroad (worldwide income).

75a	Taxable profit from business activities	75a €	, 0 0
75b	Wages and sickness benefits from the Netherlands	75b €	, 0 0
75c	AOW, pension and other benefits from the Netherlands (including lump-sum payments)	75c €	, 0 0
75d	Wages and such like from abroad	75d €	, 0 0
75e	Pension and benefits from abroad	75e €	, 0 0
75f	Results from other types of work	75f €	, 0 0
75g	Received partner alimony and the related lump-sum payments	75g €	, 0 0
75h	Periodic payments and the related lump-sum payments	75h €	, 0 0
75i	Results from assets to be provided	75i €	, 0 0
75j	Other income	75j €	, 0 0
75k	Refunds or reimbursements for expenses, deducted earlier	75k €	, 0 0
75l	Surrender of annuities and other negative expenses for income provisions	75l €	, 0 0
75m	Balance of income and deductions from an owner-occupied home. Please note!	75m €	, 0 0 +
	<i>Put a minus sign before the amount if the balance is negative.</i>		
75n	<i>Add: 75a through 75m.</i>	75n €	, 0 0

Please note! Put a minus sign before negative amounts.

Please note! Were you insured under the Dutch national insurance schemes, only for a part of 2017? Then also fill in question 78b.

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76 Compulsorily insured: deductions

Did you pay for income provisions in 2017? Or did you qualify for deductions for public transport expenses or tax deduction due to a little or no owner-occupied home debt? Did you have personal expenses in 2017 for e.g. sickness, temporary stay at home of severely disabled, aged 21 years or older, or expenses for a nationally listed building in the Netherlands? Or did you donate in 2017?

▶ **No** You may skip question 76. Please, proceed to question 77.

▶ **Yes** Read the explanation for question 76 if you qualify for tax deductions. If you do, please complete q. 76.

76a	Paid amounts for income provisions	76a	€	, 0 0
76b	Deductions for public transport expenses	76b	€	, 0 0
76c	Tax deduction due to a little or no owner-occupied home debt	76c	€	, 0 0
76d	Personal allowance	76d	€	, 0 0 +
76e	Add: 76a through 76d.	76e	€	, 0 0

77 Compulsorily insured: premium income

77a	Copy from question 75n.	77a	€	, 0 0
77b	Copy from question 76e. Enter 0, if you did not enter an amount at question 76e.	77b	€	, 0 0 -
77c	Deduct: 77a minus 77b. Premium income	77c	€	, 0 0
77d	Dutch wage tax withheld. Please note! Only fill in this question if you did not fill in the Dutch wage tax at the questions 15e, 16a, 17a, 17d or 22f.	77d	€	, 0 0

78 Correction or reduction of your premium income

Did you meet the conditions for a correction or a reduction of your premium income in 2017? Read the explanation for question 78.

▶ **No** You may skip question 78. Please, proceed to question 79.

▶ **Yes** Please, complete question 78.

78a	Income, stated at question 75, over the period in which you were insured under the national insurance schemes but over which premiums are not payable in the Netherlands (correction premium income)	78a	€	, 0 0
78b	Income, stated at question 75, over the period in which you were not insured under the national insurance schemes (reduction premium income)	78b	€	, 0 0
78c	Exempt income, over which national insurance contributions and income-related Healthcare Insurance Act contribution are payable. Read the explanation for q. 78c.	78c	€	, 0 0

Income-related Healthcare Insurance Act contribution**79 Income under the Healthcare Insurance Act**

Did you specify any income at 75a, 75d, 75e, 75f, 75g and 75h? No *You may skip question 79. Please, proceed to question 80.*

Yes *Complete question 79. **Please note!** You may skip this question if you were not compulsorily insured under the national insurance schemes in 2017. Please, proceed to question 80.*

79a Was the total income, stated at question 75b and 75c, higher than € 53,701? Yes, you may skip question 79. Please, proceed to question 80.

Please note! Did you fill in question 75d? Then first read the explanation. Tick the box which applies to you. No, please, proceed to question 79b.

79b Did you answer question 75g? And did you receive partner alimony in 2017, which you also received in 2005 from the same person? Then tick the box.

79c Were you a member of the military in 2017? Then state the period in which you were military active or on special leave. - - 2 0 1 7 to - - 2 0 1 7

79d In the profit included income from the Zvw over which the employer was indebted to pay income-related Healthcare Insurance Act contribution 79d € , 0 0

79e Profit, gained as a share fisherman (not owner nor co-owner) 79e € , 0 0
Read the explanation for question 79e.

Did you have non-Dutch income in 2017 or was a part of the income not covered by the Dutch social security system? No *You do not need to complete question 79. Please, proceed to question 80.*

Yes *Please, proceed to question 79f.*

79f Non-Dutch income over which your employer was not indebted to pay the income-related contribution from the Healthcare Insurance Act. 79f € , 0 0
Read the explanation for question 79f.

79g Income over the period in which you were insured under the Healthcare Insurance Act, but over which premiums were not payable in the Netherlands (correction contribution income Zvw). 79g € , 0 0
Read the explanation for question 79g.

79h Income over the period in which you were not obligatory insured under the Healthcare Insurance Act (reduction contribution income Zvw). 79h € , 0 0
Read the explanation for question 79h.

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80 Specification loan for an owner-occupied home (at question 26c)

At question 26c, did you fill in an owner-occupied home debt, contracted at e.g. a family member, a foreign bank or an own limited company? *Please, read the explanation for question 80.*

▶ Yes *You have to specify the data about this owner-occupied home debt. Complete question 80.*

▼ No

*You may skip question 80. Fill in the **front-page** and **sign** the tax return.*

Data loan provider

State the data of the person, the foreign bank or the own limited company at which the loan was contracted.

80a Name loan provider

80b Initials and middle name (optional)

80c Citizen service number (BSN) or RSIN

Please note! *Fill in question 80d if the loan provider did not have a BSN or RSIN.*

80d Foreign Tax Identification Number (TIN)

80e Street name

80f House number and annex

80g Postal code and place of residence

80h Country code. *Read the explanation.***General loan data**

State below the loan data on the start date.

80i Description of this debt
Copy from question 26c.

80j Loan number (optional)

Was the loan contracted in foreign currencies?

▶ Yes *Complete the questions 80k and 80l.*

▶ No *Please, proceed to question 80m.*

80k Currency. *Read the explanation.*

80k

80l Amount of the loan on the start date in foreign currencies

80l , 0 0

80m Total value of the loan on the start date
Read the explanation for question 80m.
State the value in euros.

80m € , 0 0

80n Start date of the loan

80n - -

80p End date of the loan

80p - -

80q Interest rate. *Read the explanation to see which percentage you have to fill in..*

80q , %

80r Specify in which way the loan will be repaid

 Annuity method Linear method Other method

80 Specification loan for an owner-occupied home (at question 26c) (continuation)**Data for the income tax return and the social security contributions 2017**

Specify the value of the loan on December 31, 2017. First fill in the total value of the loan. Then specify the value of the part of the loan you used for the acquisition, maintenance or refurbishment of your owner-occupied home.

After that fill in the deductible interest of this owner-occupied home debt in 2017. For more information, read the explanation.

Total value of the loan on December 31, 2017

Was the loan contracted
in foreign currencies?



Yes

Complete question 80s.



No

Please, proceed to question 80t.

80s	Total value of the loan on December 31, 2017 in foreign currencies. <i>Read the explanation for question 80s.</i>	80s	, 0 0
80t	Total value of the loan on December 31, 2017. <i>Read the explanation for question 80t. State the value in euros.</i>	80t €	, 0 0
80u	Your part of the total value of the loan on December 31, 2017. <i>Read the explanation for question 80u. State the value in euros.</i>	80u €	, 0 0

Part of the loan used for the acquisition, maintenance or refurbishment of your owner-occupied home

80v	Value of the owner-occupied home debt on December 31, 2017 <i>Copy from question 26c. State the value in euros.</i>	80v €	, 0 0
80w	Deductible interest in 2017 of this part of this owner-occupied home debt <i>Copy from question 26c. State the value in euros.</i>	80w €	, 0 0

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81 Specification loan for an owner-occupied home (at question 26d)

At question 26d, did you fill in an owner-occupied home debt, contracted at e.g. a family member, a foreign bank or an own limited company? *Please, read the explanation for question 81.*

▶ Yes *You have to specify the data about this owner-occupied home debt. Complete question 81.*

▼ No

*You may skip question 81. Fill in the **front-page** and **sign** the tax return.*

Data loan provider

Specify the data of the person, the foreign bank or the own limited company at which the loan was contracted.

81a Name loan provider

81b Initials and middle name (optional)

81c Citizen service number (BSN) or RSIN

Please note! *Fill in question 81d if the loan provider did not have a BSN or RSIN.*

81d Foreign Tax Identification Number (TIN)

81e Street name

81f House number and annex

81g Postal code and place of residence

81h Country code. *Read the explanation***General loan data**

Specify below the loan data on the start date.

81i Description of this debt
Copy from question 26d.

81j Loan number (optional)

Was the loan contracted in foreign currencies?

▶ Yes *Complete questions 81k and 81l.*

▶ No *Please, proceed to question 81m.*

81k Currency. *Read the explanation.*

81k

81l Amount of the loan on the start date in foreign currencies

81l , 0 0

81m Total value of the loan on the start date
Read the explanation for question 81m. State the value in euros..

81m € , 0 0

81n Start date of the loan

81n - -

81p End date of the loan

81p - -

81q Interest rate. *Read the explanation to see which percentage you have to fill in.*

81q , %

81r Specify in which way the loan will be repaid

 Annuity method Linear method Other method

81 Specification loan for an owner-occupied home (at question 26d) (continuation)**Data for the income tax return and the social security contributions 2017**

Specify the value of the loan on December 31, 2017. First fill in the total value of the loan. Then specify the value of the part of the loan you used for the acquisition, maintenance or refurbishment of your owner-occupied home. After that fill in the deductible interest of this owner-occupied home debt in 2017. For more information, read the explanation.

Total value of the loan on December 31, 2017

Was the loan contracted
in foreign currencies?

▶ Yes Complete question 81s.

▶ No Please, proceed to question 81t.

81s	Total value of the loan on December 31, 2017 in foreign currencies <i>Read the explanation for question 81s.</i>	81s	, 0 0
81t	Total value of the loan on December 31, 2017. <i>Read the explanation for question 81t. State the value in euros.</i>	81t €	, 0 0
81u	Your part of the total value of the loan on December 31, 2017. <i>Read the explanation for question 81u. State the value in euros.</i>	81u €	, 0 0

Part of the loan used for the acquisition, maintenance or refurbishment of your owner-occupied home

81v	Value of the owner-occupied home debt on December 31, 2017 <i>Copy from question 26d. State the value in euros.</i>	81v €	, 0 0
81w	Deductible interest in 2017 of this part of this owner-occupied home debt <i>Copy from question 26d. State the value in euros.</i>	81w €	, 0 0

Fill in the **front-page** and **sign** the tax return.