



## Hand-in-Help Income Tax filing 2023

Name: .....

### *Save money easily*

With this hand-in-help income tax, we try to make it as clear as possible to you which documents we need for the income tax declaration.

It may also grant you additional tax benefits if the Hand-in-Help Income Tax shows you are entitled to certain deductions or if you are entitled to an allowance.

### *Methodology*

In the index on the next page you can tick off what situation applies to you, You will see directly what pages need to be filled in.

You can skip the pages that do not apply to you.

Each page states what documents we would like to receive from you.

**Attention!** Did you also receive tax assessments (provisional assessment, provisional returns and provisional benefits)? Then we would like to receive copies of these.

We need a copy of your passport or ID.

Hand in this checklist, together with all documentation, **before December 1ste 2024**. If you want your tax declaration done **before May 1<sup>st</sup> (normal deadline)**, we like you te send in the tax dossier in **before April 1<sup>th</sup> 2024**

If you have a fiscal partner, we kindly ask you to fill in this help together and send your documentation together.

Name fiscal partner: .....

Date of birth partner: .....

Burgerservicenummer partner: .....

If you have any questions or doubts, you can always contact us.

## Pricelist

### General

On this page you can see the rates we are using for doing tax returns in 2023. Before doing your return we are preparing for it. Like checking tax law changes, we are updating the hand-in-help accordingly. We are asking for electronic assessments and dealing with administration connected to it. And in the rates included the work we do in collecting all the proofs, filing out the tax forms, report to you and handle questions. Because we do so many of them, we can keep the price low.

### Income tax filing

Per filing:

> Tax filing (P-form)	excluding vat €141,25 (including 21% vat €170,91)
> Tax filing ZZPers (O-form)	excluding vat €197,75 (including 21% vat €239,28)
> Tax filing Expat	excluding vat €226,00 (including 21% vat €273,46)
> Tax filing ZZP & Expat (O-form)	excluding vat €282,50 (including 21% vat €341,83)
> Tax filing M-form and C-form	excluding vat €282,50 (including 21% vat €341,83)

Most of filing will be covered under the above rates, but a filing can be more complex, because it's just taking more time to report and investigate and need more discussion with the client or even the tax inspector. In these cases we will charge on top of the above rates our hour rate. When we do not receive a complete file before December 1st 2024 we will increase the rates with 25%.

### Allowances (Toeslagen)

>Check allowances	excluding vat €84,75 (including 21% vat €102,55)
>Requesting* zorgtoeslag (health)	excluding vat €113,00 (including 21% vat €136,73)
>Requesting* huurtoeslag (rent)	excluding vat €141,25 (including 21% vat €170,91)
>Requesting* kind gebonden budget (child)	excluding vat €141,25 (including 21% vat €170,91)
>Requesting* kinderopvangtoeslag (childcare)	excluding vat €197,75 (including 21% vat €239,28)

\*requesting or changing an allowance, rate is per filing.

### Other

>Request (VA) Voorlopige Aanslag **	excluding vat €113,00 (including 21% vat €136,73)
>Request delay filing deadline	free of charge
>Request VIA - voor ingevulde aangifte (data sharing between us and tax authorities)	free of charge

\*\*Request or change a preliminary assessment (VA) for 2024, rate per filing.

## Index

	Tick
<b>Page 1: Fiscal Partnership</b>	
1.1 Housemate	<input type="checkbox"/>
1.2 Partnership	<input type="checkbox"/>
1.3 Divorce	<input type="checkbox"/>
<b>Page 2: Income</b>	
2.1 Wages	<input type="checkbox"/>
2.2 Bike (e-bike) paid by employer	<input type="checkbox"/>
2.3 Pension	<input type="checkbox"/>
2.4 Allowance	<input type="checkbox"/>
2.5 Income from renting property	<input type="checkbox"/>
2.6 Dividend	<input type="checkbox"/>
2.7 30%-ruling	<input type="checkbox"/>
2.8 Lifecycle	<input type="checkbox"/>
2.9 Alimony	<input type="checkbox"/>
<b>Page 3: self-employed professionals &amp; other income</b>	
3.1 Side income and Artist arrangement	<input type="checkbox"/>
3.2 Company, self-employed professionals and freelancers	<input type="checkbox"/>
3.3 Hour criterion	<input type="checkbox"/>
<b>Page 4: Owner occupied property &amp; mortgage</b>	
4.1 Owner occupied property in the Netherlands	<input type="checkbox"/>
4.2 Bought a house in 2023	<input type="checkbox"/>
4.3 Sold a house in 2023	<input type="checkbox"/>
4.4 Switched mortgages	<input type="checkbox"/>
4.5 Have a mortgage with instances other than a Dutch bank (e.g. friends, family foreign banks)	<input type="checkbox"/>
<b>Page 5: Deductible expenditures</b>	
5.1 Travel allowance	<input type="checkbox"/>
5.2 Insurances	<input type="checkbox"/>
5.3 Health expenses	<input type="checkbox"/>
5.4 Donations	<input type="checkbox"/>
5.5 Charity work without compensation	<input type="checkbox"/>
<b>Page 6: Children and social assistance</b>	
6.1 Children	<input type="checkbox"/>
6.2 Huurtoeslag (allowance for rent expenses)	<input type="checkbox"/>
6.3 Zorgtoeslag (allowance for health insurance)	<input type="checkbox"/>
6.4 Kindgebonden budget (Child budget)	<input type="checkbox"/>
6.5 Kinderopvangtoeslag (allowance for day care)	<input type="checkbox"/>
<b>Page 7: Savings &amp; Investments</b>	
7.1 Usufruct assets	<input type="checkbox"/>
7.2 Usufruct house	<input type="checkbox"/>

7.3 Assets and liabilities in the Netherlands and/or abroad	O
7.4 Capital insurance	O
7.5 Debts Box 3	O
7.6 Transfer of your previous house from Box 1 to Box 3 (fictional sale)	O

**Page 8: Taxable income from a substantial interest**

8.1 Overview substantial interest	O
8.2 Income substantial interest	O
8.3 Expenses substantial interest	O
8.4 Profit or loss from selling your substantial interest	O

**Page 9: Abroad**

9.1 Relocation to The Netherlands	O
9.2 Relocation abroad	O
9.3 Living or working in several countries	O
9.4 Residence country and work country differ	O

**Attachments:**

- Statement hours worked for the company
- Mixed expenses list 2023
- Statement Car and Company delivery van / company car 2023
- Statement Bike 2023
- Statement Other Means of transportation
- Accounting the Company

## 1. Fiscal partnership

### 1.1 Housemate

If you answer the following questions with “yes” it is possible that you have a fiscal partner

	<u>Yes</u>	<u>No</u>
Did you live together in 2023?	<input type="radio"/>	<input type="radio"/>
Were you registered under the same address in 2023 (the whole year or part thereof)	<input type="radio"/>	<input type="radio"/>

### 1.2 Partnership

It is no longer possible to choose for fiscal partnership. We can determine whether or not fiscal partnership applies based on the following questions.

	<u>Yes</u>	<u>No</u>
Were you married in 2023 or ‘geregistreerd partnership’	<input type="radio"/>	<input type="radio"/>
Did you have a notarised cohabitation contract?	<input type="radio"/>	<input type="radio"/>
Did you have a child together?	<input type="radio"/>	<input type="radio"/>
Did one of you acknowledge a child of the other?	<input type="radio"/>	<input type="radio"/>
Were you partners in a pension plan?	<input type="radio"/>	<input type="radio"/>
Did you share the ownership of a house that was your main residence?	<input type="radio"/>	<input type="radio"/>
Was a minor child of one of you registered on the same address?	<input type="radio"/>	<input type="radio"/>
Was your housemate a first degree relative (*) or foster child?	<input type="radio"/>	<input type="radio"/>
Was your housemate a first degree relative (*) a foster child and older than 27 years?	<input type="radio"/>	<input type="radio"/>

### 1.3 Divorce

Where you fiscal partners and did you separate in 2023?	<input type="radio"/>	<input type="radio"/>
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#### Pay attention!

Please indicate the date from which the situation above was applicable to you of the questions on which you answered “Yes” .....

(\*) child, father or mother

## 2. Income

### 2.1 Did you receive income from employment?

1. The year-end statements

### 2.2 Did you have a bike or e-bike from your employer paid by the employer?

1. Statement bike 2023 (last page of this document)
2. Statement from your employer (if any)

### 2.3 Did you receive income from pension?

1. The year-end statements

### 2.4 Did you receive an allowance (**also TOZO!!**)

1. The year-end statements
2. Paying back an allowance (if applicable)

### 2.5 Did you receive income from renting (room) property?

1. An overview of the received amounts
2. An overview of the expenses from rent
3. The period of rent
4. Rental agreement

### 2.6 Did you receive income from dividends?

1. Original document which indicates the income

### 2.7 Did you use the 30%-ruling?

1. Statement that indicates this
2. Statement of 'partiële buitenlandse belastingplicht' (partial foreign tax compliance)

### 2.7 Did you withdraw money from the 'levensloop credit'

1. The year-end statements

### 2.8 Did you receive or pay partner alimony ?

1. The total amount of partner alimony that needs to be paid or received
2. The personal, -and address information of the one to whom you pay partner alimony

### 3. Self-employed professionals & other income

#### Administration and annual statement

3.1 Did you have small income from activities (as a artist for example) and you don't consider yourself as having a company the we need the following:

1. Overview of your income and expenses, provide a summary and detail.
2. Please send in proof of income en expenses like receipts, expenses and bank transactions.

3.2 You are having a company and having a profit/loss from it?

1. If we are already doing your VAT administration? We then like to receive a filled out mixed expenses list, statement company car, statement bike and other means of transportation for 2023 (go to the appendixes)

2. Are you ding your own administration or you have a bookkeeper, then we would like to receive a annual statement including description of the assets and liabilities\*. We then like to receive a filled out, statement company car and statement bike for 2023 (go to the appendixes).

*\* Attention! We don't check the annual statement, you are responsible for it. We only use the data for the purpose of doing the income tax filing.*

3. Are you doing your own administration but you do not have a annual statement + description of the assets and liabilities then we do it for you. Please check the appendix Accounting the company.

#### Tax deduction for enterprises

3.2 To be eligible for the tax deduction for enterprises, you need to meet a few requirements. We can determine whether or not you are eligible for the tax deduction based on the following questions\*\*.

	Yes	No
Did you invest more than 1225 hours into your enterprise in 2023? (please fill in the table in the Special corona measurements)	O	O
Did you keep a record of these hours in an agenda or overview?	O	O
Were you also in employment?	O	O
When did you start the enterprise?	.....	
How many hours a week were you in employment?	.....hours	

- **Send us an overview of the hours spend in 2023. Please fill in the attached statement of worked hours for the company. Make sure you keep track of you hours in your agenda.**

*\*\* Attention! The tax authorities can question the execution of an enterprise, especially if the profit from enterprise is low or negative. If you answered "YES" on the first 2 questions but are still in doubt whether or not you are an entrepreneur, please contact us.*

## 4. Owner occupied property and mortgage

### 4.1 Did you own property in the Netherlands?

1. The woz (appraisal real estate) –statement of 2023, with 01-01-2022 as reference date
2. The year-end statement of the mortgage, supplied by the bank
3. The policies for the capital insurances
4. If you pay for leasehold, please supply the overview of the leasehold
5. The value of the property share maintenance depot (VvE)

### 4.2 Did you purchase a house in 2023?

1. Taxation expenses statement
2. Notary expenses statement
3. Year-end statements of all mortgages
4. Amount of the provision paid for the acquisition commission
5. All bills regarding the improvement or upkeep of the property
6. The broker expenses
7. If applicable an overview of the surrender of the rights to leasehold and home contents

### 4.3 Did you sell a house in 2023?

1. Invoice of taxation expenses
2. Invoice of notary expenses
3. Year-end statements of all mortgages
4. Paid interest
5. Remaining debt
6. All bills regarding the improvement or upkeep of the property

### 4.4 Did you switch mortgages in 2023?

1. Taxation expenses statement
2. Notary expenses statement
3. Year-end statements of all mortgages
4. Amount of the provision paid for the acquisition commission
5. The expenses for the penalty interest

### 4.5 Did you obtain a mortgage in 2023 from a relative, your company or a foreign bank?

1. Full name, address and BSN (social security number) of the creditor
2. The start date of the mortgage
3. The value of the mortgage
4. The duration of the mortgage
5. The interest rate
6. The type of mortgage

Attention! Did you keep your previous house for rental or keep it empty? Please answers the question with 7.6, because this is a fictional sales.

-> please fill in your Dossier: 'House and Mortgage history', can find it on the website.



## 5. Deductible expenditures

### Travel allowance

5.1 *Were you employed **and** did you travel with public transportation to your work?*

1. Compensation of employer for the expenses of travelling with public transportation
2. Distance from your home to your work with public transport
3. The different periods and distances for commute if that has changed in 2023
4. A signed travel statement of your employer

### Insurances

5.2 *Have you build up income provisions? For example paid premiums for annuities as an addition to your pension or paid premiums for work disability insurance?*

1. Amounts paid as annuity premiums for disability insurance
2. The policy schedule of 2023
3. Annuity insurance policy 2023
4. Growth factor pension fund

### Medical expenses

5.3 *Did you have medical expenses in 2023 that have **not** been paid by your health insurance and neither fall under your own risk?*

1. Bills for expense made for medical care by:
  - a general practitioner or a medical specialist such as an ophthalmologist or rehabilitation specialist;
  - a dentist, orthodontist or oral hygienist;
  - recognized paramedics, such as physical therapist, dietician, skin therapist or speech therapist;
  - a psychotherapist, psychiatrist or psychologist.
2. Bills for expenses made for alternative medicine or non-recognized paramedics, if the treatments are **prescribed by a doctor**
3. The expense for hearing aids, other medical aids etc.
4. The number of kilometres travelled to and from doctors and paramedics
5. The expenses for home help

### Donations

5.4 *Did you do- or receive any donations in 2023*

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

### charity work without compensation

5.5 *Did you volunteer for an ANBI that entitled you for compensation, but did you decline that compensation?*

1. A statement of the organisation that you are entitled for compensation, and that they are willing and able to give you this remuneration, but that you declined it and therefore donated the remuneration to the organisation.

## 6. Children and allowances

### Children

6.1 *Do you have children?*

1. Full names, dates of birth and social security number(s) (BSN's) of the child(ren)

### Allowances

6.2 *Did you receive any 'toeslagen' for rent in 2023?*

1. The disposal ('beschikking')

6.3 *Did you receive any 'toeslagen' for health care in 2023?*

1. The disposal ('beschikking')

6.4 *Did you receive a child budget in 2023?*

1. The disposal ('beschikking')

6.5 *Did you receive a child care 'toeslagen' in 2023?*

1. The disposal ('beschikking')

**\* PY ATTENTION: WOULD YOU LIKE US TO CHECK IF YOU ARE ENTITLED TO ANY ALLOWANCES AND WHETHER OR NOT YOU ARE ALREADY RECEIVING IT OR NOT, CHECK THE BOX BELOW:**

Yes, check my allowances	<input type="radio"/>	<b>OR</b>	No, I will do it myself
If necessary request the allowances for me	<input type="radio"/>	<b>OR</b>	No, I will do it myself

This is extra work, please check the pricelist.

## 7. Gifts & assets

### 7.1 Do you have a share in usufruct?

1. Economic value of asset(s) on January, 1<sup>st</sup> 2023
2. The Ages of the usufructuaries on January, 1<sup>st</sup> 2023
3. The information concerning the creation, nature and duration of the usufruct; possibly the agreement
4. The number of interested parties

### 7.2 Do you have a residence in usufruct on the basis of inheritance law?

1. An overview of the interest and expenses of the mortgage debt of the residence

### 7.3 Do you have assets in the Netherlands?

1. Bank account values on January, 1<sup>st</sup> 2023
2. An overview of investments on January, 1<sup>st</sup> 2023
3. An overview of loans given per January, 1<sup>st</sup> 2023
4. Information concerning other assets, Real estate etc.
5. An overview of shares/bonds.
6. If you own a second house, please provide the WOZ-value as per 1-1-2022 (letter with the order for 2023) or when abroad provide the value of the residence in the real economic value per the 1<sup>st</sup> of January 2023
7. If you rent out your second house, the period of rental and the base monthly rent per the 1<sup>st</sup> of January 2023 and the duration of the rental agreement.

### 7.4 Do you have a capital insurance?

1. The policy of 2023
2. If applicable, the benefit of 2023

### 7.5 Do you have debts other than Box 1 mortgage type of debts related to your house?

1. An overview of debts and loans on January, 1<sup>st</sup> 2023, information about the value, starting date, duration and with whom?

### 7.6 Did you buy a new house in 2023 and/or did you leave your previous house (you own) empty or is rented out or do you want to sell it? Then Fictional sales is maybe the case.

1. Value of the previous house on the moment of transfer to leave empty, renting it out or you are trying to sell it.
2. Value of the mortgage/debts on the moment of transfer.
3. Value for which you bought the house.
4. Are you trying to sell your house? Let us know since when.

## 8. Taxable income from a substantial interest

*8.1 Did you have a taxable income from a substantial interest in 2023?*

1. An overview of the substantial interest in 2023
2. An overview of the nominal value of the shares in 2023
3. Mutations in the substantial interest in 2023
4. An overview of any interests in 2023 in exempt investment vehicles

*8.2 Did you receive income from dividends in 2023?*

1. Original document that shows the income in 2023
2. Copy of register of shareholders

*8.3 Did you pay interest or did you have other expenses while maintaining your substantial interest?*

1. An overview of supplied loans to the legal entity
2. An overview of paid interest and other expenses for substantial interest

*8.4 Profit or loss from selling your substantial interest*

1. Overview of sold shares or certificates.
2. Deeds/contract of the transaction

## 9. Abroad

*9.1 Have you moved to the Netherlands from another country?*

1. the date of the move
2. the date of registration in the GRP (base registration Persons)
3. The country of origin

*9.2 Have you moved from The Netherlands to another country?*

1. the date of the move
- 2 the date of deregistration from the GRP (base registrations Persons)
- 3 Whether or not you are still working in The Netherlands

*9.3 Did you live or work in several countries?*

1. the countries and the number of days in which you have lived in those other countries
2. the countries and the number of days in which you have worked in those other countries.

*9.4 Did your country of residence and the country in which you worked differ?*

1. the country and the number of days that you stayed in that country annually
2. the country sand the number of days that you worked in that country annually

**>> check on our website the travel calendar.**

# Statement hours worked for the company

<b>Month</b>	<b>Hours worked for the company</b>
January	
February	
March	
April	
May	
June	
July	
August	
September	
October	
November	
December	
<b>Total hours in 2023</b>	

## Mixed expenses list 2023

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

### 1. Internet and telephone expenses

#### land line at home

What is the percentage of the expenses of your land line for business purposes? .....

#### mobile phone

What is the percentage of the expenses of your mobile phone for business purposes? .....

#### internet

What is the percentage of the expenses of your internet use for business purposes? .....

### 2. Office space

#### Office space/studio/ garage outside your home

2a. Do you have an office space away from your home Yes/no\*

2b. If so, what is the monthly rent? € .....

2c. Is VAT included in the rent?  
Yes/no\*

### 3. Car

3a. Do you own a car? Yes/no\*

*If you do own a car, could you provide the Statement Car and Company?*

## Statement Car and Company delivery van / company car 2023

If you own a car, you should hold an addition for private use in the VAT and income tax into account. There are separate fiscal rules for this. If you own more than one car, we kindly ask you to fill in this form for each car separately.

**Your name:** .....

### Data of car

Brand and type: .....

License plate: .....

Year of fabrication: .....

Value new: .....

CO2-emission: .....

### Acquisition or sale

Date of acquisition: .....

Amount paid: €.....

### Sale of the car

Sale sum: €.....

Date of sale: .....

\* Please send us the invoice of the sale or acquisition of the car.

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

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

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

Is the car unusable for private use due to its nature and setup? yes/no

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

Is there a restriction to use the car privately? yes/no

Is the company car/van in your possession and not used by other drivers? yes/no

Do you own another car with which you drive privately? yes/no

Number of private kilometres in 2023: .....

Number of business kilometres in 2023: .....

\*\* The "no taxes addition" for company cars/vans regulation only applies if the car can almost exclusively be used for the transportation of goods due to the nature and/or setup of the car. The regular company car is equal to a normal private car. If you want to prevent maintaining, then you can use the declaration 'uitsluitend zakelijk gebruik bestelauto', which you can submit digitally on the website of the Dutch tax authorities. [Please forward us a copy of the statement.](#) ).\*\*\*When a car is used less than 500 km for private usage then the car is always business and when the car is used 90% of the mileage of private usage then the car is always private.

## Statement bike 2023

An employer can 'loan' you a bike or e-bike. If you have a company then you can deduct the expense of having a bike. You can do that also when you are using the bike for mostly private reasons and not business. But you need to pay some tax. The taxable amount is 7% of the shop value of the bike including VAT and extra's (accessoires).

**Name of user of the bike:** .....

**Name of buyer of the bike:** .....

### Info bike

Brand and kind of bike: .....

Year of fabrication: .....

### Price and usage

Start date usage: .....

Shop value\* €.....

\* shop value of the bike including VAT and extra's (accessoires)



## Statement other means of transportation (oMoT) 2023

If you have transportation other than a BIKE, CAR or a VAN there is a general class of transportation for which a different regime is applicable. You can deduct expenses but you need to pay for the private use of the oMoT, and this depends on the actual business use and private use of oMoT.

There is a lot of new oMoT to be found on the streets these days, like motorcycle, scooter, electric scooter, 45 KM cars, the BIRO or an electric skateboard.

**Your name:** .....

### Acquisition\*

Date of acquisition: .....

Amount paid: €.....

### Sale (if applicable)\*

Sale sum: €.....

Date of sale: .....

\* Please send us the invoice of the sale or acquisition of the oMoT.

Number of private kilometres in 2023: .....

Number of business kilometres in 2023: .....

To calculate the right deduction please give us an overview of expenses related to the oMoT for the year 2023.

Item	Amount including VAT:
Cost of gasoline/electric	
Any Tax	
Insurance	
Cost of repair/maintenance.	
....(other)	
....(other)	

## Accounting company 2023

When you don't have an annual statement including information regarding the assets and liabilities of your company we can do\* it for you. We need to have it, so we can do the income tax return. As VAT is an important part of how much is the expense or revenue we need a complete administration of your company.

\*This is a work not covered by the pricelist stated on page 2, check us for a quote.

This what we need:

1. Income and expense in a spreadsheet.
2. If you have a formal accounting system please provide a log in.
3. Complete administration (invoices, receipts, overviews)
4. Assets/claims per December 31<sup>st</sup> 2023
5. The debts/liabilities per December 31<sup>st</sup> 2023
6. All bank statements of the business accounts of 2023
7. All business insurances
8. The copies of VAT declarations of the year 2023
9. Description of potential issues in 2023:

Description
-------------

10. We like, if applicable, to receive the following appendixes:
  - mixed expenses list 2023;
  - statement company car 2023;
  - statement bike for 2023;
  - statement other means of transportation (oMoT).

### Attention!

**\* If you have a formal accounting system then we are doing the annual statement on the basis of the ledgers of this system. But we will not check the VAT on recorded transaction level, we will only check the VAT on balancesheet totals (Amount of VAT versus paid to the tax authorities), and send a letter of correction if nessary and possible.**

**If you want us to check the VAT on transaction level we will do entry bookkeeping in our accounting system on the basis of administration documents like receipts and invoices.**