

## 2025 income tax return checklist

### 1. Personal details

Name:	Date of birth:	BSN:
<input type="text"/>	<input type="text"/>	<input type="text"/>
Partner:	<input type="text"/>	<input type="text"/>
Marital status:	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Child(ren) 1	<input type="text"/>	<input type="text"/>
Child 2	<input type="text"/>	<input type="text"/>
Child 3	<input type="text"/>	<input type="text"/>
Child 4	<input type="text"/>	<input type="text"/>

Did partner-situation change in 2025 marriage/divorce?

Did your family live with you (registered at same address)?

- Please provide a copy of valid ID (also for partner if applicable)
- In case of divorce, please provide (court) details, dates, contracts ★

30% ruling applied (to you or partner) in 2025

30% ruling expired in 2025 ★

I am US national or US Greencardholder (or partner is)

- Provide a copy of 30% ruling granting decision letter

### 2. Residence situation

	period from:	until:
<input type="checkbox"/> I lived in the Netherlands in 2025	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> I lived in another country in 2025	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> family lived in the Netherlands in 2025	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> family lived in another country in 2025	<input type="text"/>	<input type="text"/>

### 2.1 Special residence situation

Arrival in the Netherlands in 2025 (immigration)

Nationality:

Country of residence until immigration:

municipality registration date:

family municipality registration date:  (if different)

Departure from the Netherlands in 2025 (emigration)

Nationality:

Country of residence from emigration:

municipality deregistration date:

family deregistration date:  (if different)

value of Dutch pension built up:  ➤ Provide details

### 3. Income from work and other activities - Box 1

Indicate what applied to you and/or your partner in 2025

employed with a Dutch employer and received wage 🟢

unemployed / sick / pregnant and I received Dutch government benefits 🟢

self-employed and I had freelance income and costs (from NL or abroad) 🟢

self-employed and I had entrepreneuring income (and expenses)

retired and received Dutch pension 🟢

divorced and I received alimony (from NL or abroad) 🟢

other income that is not mentioned here

received non-Dutch income from work or other activities

- Provide Dutch annual earnings statement(s) (Jaaropgaaf)
- Provide non-Dutch income statements (paystubs) Jan - Dec 2025
- Provide 2025 Annual statements from benefit agencies (UWV, SVB etc)
- Provide profit and Loss accounts & Freelance income overview(s)
- Provide 2025 Annual statements from pension agencies (also non-Dutch)
- Provide an alimony overview and details
- Provide an overview and details of other income

### 3.1 Special situations - income from work and other activities - Box 1

- While living in the Netherlands in 2025, income was received that is (partly) taxable in another country \* ★
- While living outside of the Netherlands, income was received that is (partly) taxable in another country \* ★
- In 2025, income was received that relates to a longer period in which I (also) lived another country (i.e. vesting period RSU's /stock options, 2024 bonus). ★

\* income may be taxed in the country where you worked (Tax Treaties) in case ★

- more than 183 days are spent in the country (in a 12 month period) and/or;
- if the salary is paid by an employer in the other country (payroll) and/or;
- cost of employment fall in the other country (cross-charged)

- Provide monthly 2025 payslips and day to day travel calendar(s) showing where you worked on which days during the reference period.
- Provide RSU/stock option plan(s) and vesting scheme(s) - if applicable

Remarks:

### 4. Income insurances - Box 1

- premiums were paid into a disability insurance in 2025 🟢
- life annuity (pension) premiums were paid (pension shortage) in 2025\* ★
- \* not employer pension plan that is processed in the payroll
- contributions were paid into a foreign pension plan in 2025 ★

- Provide a copy of the policy and the amount of premiums paid
- In case of pension shortage, provide income and Factor A for 2018 - 2024

### 5. Various other - Box 1

- travel to work with Public transportation (more than 10 km single trip) and did not get (2nd class tariff) reimbursed by my employer ★
- Additional information will be requested
  - investments that fall under the lucrative investments regulations\*
  - Provide tax advice that you have received in this perspective

### 6. Principal residence (own home) - Box 1

- I own the property that I use as my principal residence 🟢
- I have a mortgage loan for this property that qualifies as 'own house loan'\* 🟢
- \* conditions: fully used for principal residence, at least on an annuity based repay scheme in max 360 months
- Provide the WOZ value (waardepeil 1-1-2024) - city tax / wozwaardeloket.nl
  - Provide Jan-Dec 2025 bank overview with mortgage details (balance & interest)

- I bought my (future) principal residence in 2025 +
- I sold my former principal residence in 2025 + or in the past 3 years
- Provide details on the purchase and/or sale (notary cost overview(s))
- I renovated my house, reserved part of my mortgage in a building depot ★
- Provide an overview of renovation costs + invoices and receipts ★
- I paid land lease fees (Erfpacht) in 2025 🟢
- I rented my principal residence out for short periods (Airbnb etc) in 2025 🟢
- Provide details on land lease fees and/or rental income

🟢 = covered under basic fee for income tax return of € 175

+ = fixed additional fee

★ = often additional work that may lead to additional fee - depending on situation

## 2025 income tax return checklist (page 2)

### 6. Income from substantial interest - Box 2 ★

Relevant if the following applies to you, your partner and/or children

- Ownership of 5% or more of the issued capital (or of a particular type) in a Dutch or foreign company (consider the private company with limited liability or the public limited company) in a domestic or foreign company.
- Ownership of 5% or more of the profit-sharing certificates of a Dutch or foreign company.
- Ownership of the voting rights to 5% or more of the votes in a cooperative or an association on a cooperative basis.
- Owner of the options to 5% or more of the shares (also per type), to be acquired in a Dutch or foreign company.

- Provide company name and address details
- Provide details: type, (in case different types of shares), amount of shares and the amount that you own
- Provide annual account / annual report

- Dividend was paid out for this substantial interest
- Shares were purchased and/or sold
- Company was sold, business succession, death, liquidation and/or gifts.
- mortgage loan principal residence with company (substantial interest)
- other loan agreements between shareholder and company

- Provide details on dividend, sale and purchase of shares
- Provide details on other activity related to (share in) ownership
- Provide details on current account between shareholder and company

\* Additional information may be required

 = covered under basic fee for income tax return of € 175

 = fixed additional fee

★ = often additional work that may lead to additional fee - depending on situation

### 7. Income from savings and investments - Box 3

Concerns yourself, partner and minor children

- The total value of Dutch + foreign wealth on January 1, 2025 did not exceed € 59,357 (or € 118,714 in case of fiscal partnership). 

- The total value of Dutch + foreign wealth on January 1, 2025 exceeded € 59,357 (or € 118,714 in case of fiscal partnership).

- If you ticked this box, please check the boxes below that apply to you applicable to you, your partner and minor children (if applicable):

- cash/bank/savings and VVE share on January 1, 2025
- shares, vested RSU's, stock options on January 1, 2025
- crypto, commodities (gold, silver etc) as an investment
- shareplan(s) or a capital insurance (life insurance)
- claims and other investments

- Please provide data and/or documents which show the value per item (asset, bank/investment account)

- Trust fund participation (or similar construction)

- Real estate (Netherlands or abroad) on January 1, 2025 - not being the house in which you live (principal residence is not considered as investment)

- Please provide the address(es), value(s) per address, mortgage loan(s) rented out on January 1, 2025? Share rental contracts, rental income

- The value of my worldwide debts (not principal residence mortgage) on January 1, 2025 was more than € 3,700 or € 7,400 in case of fiscal partners.

- If you ticked this box and the previous box, please provide details on debts on January 1, 2025.

- the total number of accounts/investments and debts to report < 10 

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### 8. Social security

- International assignment and remain under home country social security 

- Provide A1 certificate / declaration

### 9. Other fiscal data

- Employed by International Organization (i.e. EU, UN, NATO, IMF etc) and/or employed in a diplomatic role (Embassy/consulate)
- Preliminary 2025 tax assessment "Voorlopige Aanslag 2025"

- Provide copy / copies of preliminary assessment(s)

- I filed a 2024 Dutch income tax return without assistance of pap-rwork

- Provide copy of 2024 Dutch income tax return

- Anything else that feels relevant, please indicate here: