



S.A.L.T. PARTNERS

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QUESTIONNAIRE

RE: PERSONAL INCOME TAX RETURN FOR THE 2025 FISCAL YEAR

(IB-aangifte, formulier P)

Tax Interest Warning: Please supply documents promptly. To prevent the tax authorities from charging at least **4%** tax interest, we must file your return before May 1st

1. Basic personal data of the Client and spouse

1.	Client's full name and surname (in Latin, as in the passport)	
2.	Client's date of birth	
3.	BSN (tax registration number) of the Client	
4.	Client's residence (registration) address, street, house, city, postal code	
5.	Client's telephone number	
6.	Client's electronic address (email)	
7.	Country of birth of the Client	
8.	Nationality of the Client	
9.	Date of marriage registration	
10.	Full name of the Client's spouse (in Latin, as in the passport)	
11.	Date of birth of the Client's spouse	
12.	BSN of the Client's spouse	
13.	Telephone number of the Client's spouse	

14.	Electronic address (email) of the Client's spouse	
15.	Country of birth of the Client's spouse	
16.	Nationality of the Client's spouse	
17.	Child's full name (in Latin, as in the passport)	
18.	Date of birth of the child	
19.	BSN of the child.	
20.	<p>To be filled in if the marriage is not registered. Whether any of the following apply to the Client and the Client's common-law spouse:</p> <ul style="list-style-type: none"> - they are married (huwelijk); or - a partnership has been registered between them with the municipality (geregistreerd partnerschap); or - they are registered at the same address and have a notarised contract of cohabitation (samenlevingscontract); or - they are registered at the same address and have a child together, or a child of one of them is recognised as a second parent, or a minor child of one of them is registered at the same address; or - they are registered at the same address and jointly own the property; or - they registered as partners with the pension fund? 	
21.	<p>The date when the 30%-ruling was granted (please upload the tax ruling letter) and ended (if applicable) (please upload the letter of termination of employment, if applicable)</p> <p>Did your employer apply the 30% ruling to your salary in 2025? Instead of the flat 30% rate, did your employer choose to reimburse your ACTUAL extraterritorial costs (ET-kosten) via the payroll?</p> <p>Please provide copies of the payslips and final annual statement (<i>Jaaropgave</i>).</p>	
22.	The date on which the BSN number is received by the Client	

Section 1 Additions: General Remarks, Voluntary Disclosures & Marital Status

Additional details for Voluntary Disclosures & Marital Status:	Did you discover any errors or undeclared assets (e.g., foreign bank accounts, crypto) related to your previous tax returns?	Are you married/registered partners under a formal agreement (huwelijkse voorwaarden) rather than standard community of property?
Response:	<input type="checkbox"/> YES (Please provide details: ____) <input type="checkbox"/> NO	<input type="checkbox"/> YES (Please provide a copy) <input type="checkbox"/> NO

△ Note to the Client: If an incorrect tax return was filed in the past due to gross negligence or intent, you risk an offence fine ranging from 25% up to 150% of the unpaid tax amount. Voluntarily disclosing this can reduce or waive this fine. Since January 1, 2018, marriages and registered partnerships in the Netherlands automatically follow the regime of *limited* community of property (beperkte gemeenschap van goederen), meaning assets acquired before the marriage, as well as personal inheritances and gifts, remain your separate property. If you have a specific marriage agreement (huwelijkse voorwaarden) that deviates from this, we must review it to ensure your Box 2 and Box 3 assets are correctly allocated, as the default is a 50/50 split for assets acquired during the marriage.

2. The Client's and spouse's main assets in 2025

<p>23. The Client (spouse/s) owned properties in 2025:</p> <ul style="list-style-type: none"> - country and address of location (if foreign, specify what taxes are paid abroad (property, rent)); - acquisition date; - owner, share; - purpose ((primary)current of future residence/house/commercial); - Is it rented out, if so, what is the length of the lease, what is the income in 2025; - whether there was a sale in 2025, if so, provide the date of sale and the value of the transaction; - cadastral (for NL) and market value as of 01.01.2024 and 01.01.2025; - information on the mortgage, if any (see a separate Section 2 Additions below): <p>Note to the Client: If you directly own real estate abroad, the Netherlands grants a double taxation exemption (evenredigheidsmethode), effectively resulting in no Dutch Box 3 tax on that property. However, if you invested in a foreign real estate development project via a Real Estate Bond (where you get fixed interest plus a bonus), this does not qualify as real estate. It is treated as a standard</p>	<p>For Dutch real estate:</p> <p>For foreign real estate:*</p> <p><i>*Reporting for foreign real estate is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p><i>1) the 30% ruling has been applied not later than from Dec. 2023;</i></p> <p><i>2) no termination of employment took place (you worked the full 2025 year for the same company).</i></p>
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	<p>financial instrument fully subject to Dutch Box 3 tax, without double tax relief.</p>	
<p>24.</p>	<p>If in 2025 the Client and/or his/her spouse had an entrepreneurial status in the Netherlands (ZZP) or outside* the Netherlands (sole proprietorship, partnership without forming a legal entity), then specify:</p> <ul style="list-style-type: none"> - country and date of registration; - official name; - occupation; - financial result for 2025 (revenue, income minus expenses); the Client's share therein; - the amount of income tax already paid for the reporting year 2025; - the number of days spent in 2025 at the place of registration of the sole proprietor (if applicable) for the purpose of conducting his/her business. <p>*Note to the Client:</p> <ul style="list-style-type: none"> • Working From Abroad: If you worked outside the Netherlands, those days are not taxed in the Netherlands based on a double tax exemption. • Counting Days: To claim a tax reduction for foreign workdays, we must use a strict formula (dagenbreuk). Please note that travel days and sick days count as regular workdays. The tax authorities may ask for proof of your physical presence abroad (e.g., boarding passes, hotel bills), so please retain these. 	
<p>25.</p>	<p>In 2025, the Client and his spouse together or separately directly or indirectly held 5% or more of the shares/options/certificates/profit rights in a Dutch organisation:</p> <ul style="list-style-type: none"> - List all companies, type of instrument and ownership interest, and change in ownership interest during the year 	
<p>26.</p>	<p>In 2025, the Client and his spouse together or separately directly or indirectly held 5% or more shares/options/certificates/profit rights in a foreign entity:</p>	<p><i>Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p>

- List all companies, type of instrument and ownership interest, and change in ownership interest during the year	1) the 30% ruling has been applied not later than from Dec. 2023; 2) no termination of employment took place (you worked the full 2025 year for the same company).
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Section 2 Additions: Primary Residence (Eigen Woning)

Additional information on mortgage interest deductions (Eigen Woning — Box 1)	YES / NO / Amount (EUR)
<p>1. Source and structure of the mortgage: Was the mortgage loan provided by a private individual (e.g. a family member) or your own company (BV), rather than a traditional bank? <i>Note for client: If the loan was granted by family or your BV, it must be formalised in a written agreement with full annuity or linear repayment within a maximum of 30 years at a market interest rate in order to qualify for the deduction. Please attach a copy of the agreement.</i></p>	<p><input type="checkbox"/> Bank <input type="checkbox"/> Private individual / BV (Please attach the real estate purchase, delivery and mortgage agreement)</p>
<p>2. One-off and ongoing financing costs (Financieringskosten): Did you pay any of the following costs in 2025 that are exclusively related to obtaining the mortgage? Please specify amounts (or attach the final settlement statement from the notary — Nota van afrekening):</p> <ul style="list-style-type: none"> ▪ All the interest you paid on the mortgage in 2025; ▪ Mortgage broker / adviser fees; ▪ Commitment fee (to lock in mortgage rate); ▪ Notary fees for executing the mortgage deed (but NOT the deed of transfer / purchase); ▪ Land registry fees for the mortgage deed; ▪ Property valuation for the bank (Taxatiekosten); ▪ National Mortgage Guarantee arrangement fee (NHG); ▪ Interpreter fees at signing of the mortgage deed; ▪ Construction interest (paid after signing the preliminary purchase agreement but before the mortgage deed); ▪ Early repayment penalty on a previous mortgage (Boeterente); ▪ Costs related to a construction deposit or renovation loan; ▪ VAT on the above (where applicable). <p><i>Note for client: Transfer tax (Overdrachtsbelasting — 2%) and notary costs for the deed of transfer of ownership are not deductible.</i></p>	<p><input type="checkbox"/> YES (Please specify amounts per category and attach documents (notary/bank statement, invoice, agreement, etc) <input type="checkbox"/> NO</p>

<p>3. Construction deposit (Bouwdepot): Was part of your mortgage placed in a dedicated construction deposit for renovation / home improvement? If YES, what was the amount of interest accrued on the construction deposit in 2025?</p> <p>If YES, were there any unused funds remaining in the account after 2 years from the date it was opened?</p> <p>Note for client: <i>For a renovation depot (verbouwingsdepot) used for repairing or maintaining an existing home, a special 6-month rule applies. During the first six months after taking out the loan, you are allowed to fully deduct the paid mortgage interest and costs in Box 1, regardless of whether you have made any payments from the depot. You do not need to subtract the interest you receive on the depot from the interest you pay during this initial period. After these six months, you must deduct the received depot interest from the paid mortgage interest for the remaining one and a half years. On expiry of 2 years the depot migrates to Box 3.</i></p>	<p><input type="checkbox"/> YES ((Please specify amounts per category and attach a bank statement) <input type="checkbox"/> NO</p> <p>If YES, has more than 2 years elapsed: <input type="checkbox"/> YES / <input type="checkbox"/> NO</p>
<p>4. Capital reinvestment rule (Bijleenregeling): (In addition to the question on the sale of a previous home) If you sold your previous primary residence at a profit (overwaarde), was the full amount of that profit deducted from the new mortgage?</p> <p>Note for client: <i>If you did not reinvest the profit from the sale of your old home into the purchase of the new one, interest on the portion of the new mortgage that could have been covered by that profit is not tax-deductible (and that debt moves to Box 3).</i></p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO (Please state the amount of unused profit: _____)</p>
<p>5. Foreign partner and entitlement to deduction: If your fiscal partner is a co-owner of the property but does not reside in the Netherlands, does he/she meet the criteria for "qualifying non-resident taxpayer" status (Kwalificerend buitenlands belastingplichtige)?</p>	<p><input type="checkbox"/> YES (Please attach income statement from country of residence) <input type="checkbox"/> NO / Not applicable</p>

<p>Did you temporarily rent out your main home (e.g., via Airbnb) or rent a room to a student in 2025?</p>	<p><input type="checkbox"/> YES <input type="checkbox"/> NO</p>
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△ **Note to the Client:** For temporary tourist rentals, 70% of the gross rental income is taxed in Box 1.

Section 2 Additions: Related to ZZZP / Sole Proprietorship

a. **Time Criterion, Partner Help, Provisional assessment (ZZP)**

<p>Additional details for Entrepreneuria I Deductions (2025):</p>	<p>Did you spend at least 1,225 hours on your business in 2025?</p>	<p>Did your fiscal partner work in your business without compensation (or for a total</p>	<p>/ Did you receive a provisional tax assessment (Voorlopige Aanslag) for the 2025 tax year?</p>
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		compensation of less than €5,000)?	
Response:	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES (Hours worked: ____) <input type="checkbox"/> NO	<input type="checkbox"/> YES (amounts paid: ____) <input type="checkbox"/> NO

△ **Note to the Client:** To qualify for the standard independent entrepreneur deduction (Zelfstandigenaftrek, which is €2,470 for 2025), you must prove strict adherence to spending at least 1,225 hours on your business (including admin, travel, and marketing). If your fiscal partner worked for your business for more than 525 hours without a standard salary (less than €5,000), you may also qualify for a partner deduction (Meewerkaftrek).

b. Investment Deductions (KIA, EIA, MIA)

Additional details for Business Assets and Investments:	Did you invest in general business assets? (KIA)	Did you make energy-saving (EIA) or environmentally friendly (MIA) investments?
Response:	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

△ **Note to the Client:**

- KIA (Small-scale investments): You are eligible for an extra deduction if your total investments in 2025 were between €2,900 and €392,230.
- EIA / MIA (Green/Energy): To claim the 2025 Energy Investment Deduction (40%) or Environmental Investment Deduction (up to 45%), the specific asset must have cost at least €2,500.

c. Private vs. Business Mixing (Representation & Fines)

Additional details for Mixed Expenses:	Do your business expenses include food, drinks, representation, or congresses?	Do your business expenses include any fines?
Response:	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

△ **Note to the Client:** Costs for representation, food, drinks, and study trips are subject to a statutory correction. For 2025, you can either deduct 80% of these costs, or apply a non-deductible threshold of €5,700. Fines (like traffic or parking tickets) are 0% deductible and must be strictly separated from your profit.

d. Reconciled Workspace at Home (ZZP)

Additional details for Home Workspace (Werkruimte thuis):	Does your home workspace have its own independent entrance and separate sanitary facilities (e.g., toilet)?	Do you earn at least 70% of your total income working from this specific space?
Response:	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

△ **Note to the Client:** The tax authorities apply extremely strict rules for deducting home office costs. Your workspace must be physically independent (could theoretically be rented out to a stranger) and you must earn the vast majority (typically 70%) of your income from within it. If you answer NO to either question, home office costs (like rent, energy, and internet) are strictly not deductible.

e. Vehicles (Auto/Fiets van de zaak)

Additional details for Vehicles:	Did you drive your private car or bike for business?	Do you drive a company car for private purposes?
Response:	<input type="checkbox"/> YES (Kilometers: ____) <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

⚠ Note to the Client:

- **Private Vehicle:** If you use your private car or bicycle for business trips, you can deduct €0.23 per kilometer from your profit for 2025.
- **Company Vehicle:** If you drive a company car privately (more than 500 km/year), a percentage of the catalog value is added to your income. The standard rate is 22%. For fully electric cars, a discounted rate applies up to a catalog value of €30,000 (the remainder is taxed at 22%).

3. Additional assets of the Client and spouse in 2025

⚠ Warning to the Client: The tax authorities impose exceptionally strict penalties for intentional concealment of Box 3 wealth. The fine is 150% for intent, doubling to 300% for repeat offenses.

<p>27. Did the Client or the Client's spouse have investment accounts and financial instruments (shares with less than 5% interest, bonds, options, derivatives, other stock market instruments) in 2025?</p> <p>Specify:</p> <ul style="list-style-type: none"> - types of instruments; - organisations in which the assets are held; - the aggregate market value (balance) of these assets as of 01-01-2025; - total number of investment accounts. <p>Subsequently, information will be needed with a breakdown of the accounts and balances of such accounts as of 01-01-2025.</p> <p>Note to the Client: Officially recognized Green Investments (Groene beleggingen) enjoy a large tax exemption. For 2025, the first €71,251 (if single) or €142,502 (with a fiscal partner) of your green investments are exempt from Box 3 tax</p>	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p>1) the 30% ruling has been applied not later than from Dec. 2023;</p> <p>2) no termination of employment took place (you worked the full 2025 year for the same company).</p>
<p>28. Did the Client or the Client's spouse have capital insurance / financial annuity / life insurance products in 2025?</p> <p>Specify:</p> <ul style="list-style-type: none"> - types of instruments; - organisations in which the assets are held; - the aggregate market value (balance) of these assets as of 01-01-2025. 	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p>1) the 30% ruling has been applied not later than from Dec. 2023;</p>

	<p>Note to the Client:</p> <ul style="list-style-type: none"> o Small Buyouts: Normally, buying out an annuity before retirement triggers a heavy 20% penalty (<i>revisierente</i>). However, if the buyout value in 2025 was a maximum of €5,429, no penalty applies (the amount is only subject to regular income tax). o Net Annuity: If you earn over €137,800, you cannot build up regular tax-deferred pension over the excess. You may have a "Net Annuity" instead. This product is fully exempt from Box 3 tax, provided you do not buy it out early. 	<p>2) no termination of employment took place (you worked the full 2025 year for the same company).</p>
<p>29.</p>	<p>Did the Client or the Client's spouse have any loans granted or received in 2025 in favour of / from companies in which they have a 5%+ equity interest?</p> <p>Specify:</p> <ul style="list-style-type: none"> - the lender and the borrower; - body and interest on the loan as of 01-01-2025; - the rate of interest on the loan; - the procedure for repayment of the loan and interest; - actual amounts and payment dates in 2025. <p>Note to the Client: Under the "Excessive Borrowing" (<i>Excessief lenen</i>) legislation, if you and your fiscal partner together borrow more than €500,000 in total from your own company, the amount above this combined threshold is heavily penalized and taxed as a fictitious dividend in Box 2. <i>Note: Debts entered into for your primary residence are exempt from this threshold provided a right of mortgage is granted to the BV.</i></p>	
<p>30.</p>	<p>Did the Client or the Client's spouse have any loans (other than item 29 above) made or received in 2025?</p> <p>Specify:</p> <ul style="list-style-type: none"> - the lender and the borrower; - body and interest on the loan as of 01-01-2025; - the rate of interest on the loan; - the procedure for repayment of the loan and interest; 	<p>Fill in unless the below* rule applies to you</p> <p><i>Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p>1) the 30% ruling has been applied not later than from Dec. 2023;</p> <p>2) no termination of employment took place (you worked the full 2025 year for the same company).</p>

	actual amounts and payment dates in 2025.	
31.	<p>Did the Client or the Client's spouse give out or receive gifts with a value exceeding EUR 2,418 in 2025?</p> <p>Specify:</p> <ul style="list-style-type: none"> - the date the gift was received; - the place of residence of the donor; - the market value of the gift. 	
32.	<p>Did the Client or the Client's spouse have an interest in a trust, cryptocurrency in 2025?</p> <p>Indicate the market (book) value of the above assets as of 01-01-2025</p>	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p><i>1) the 30% ruling has been applied not later than from Dec. 2023;</i></p> <p><i>2) no termination of employment took place (you worked the full 2025 year for the same company).</i></p>
33.	<p>Indicate the book value of funds in all bank and e-money accounts of the Client and spouse as of 01-01-2025</p> <p>Indicate the market (book) value of the above assets as of 01-01-2025</p>	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p><i>1) the 30% ruling has been applied not later than from Dec. 2023;</i></p> <p><i>2) no termination of employment took place (you worked the full 2025 year for the same company).</i></p>
34.	<p>Did the Client or the Client's spouse own any other investment assets?</p>	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p><i>1) the 30% ruling has been applied not later than from Dec. 2023;</i></p> <p><i>2) no termination of employment took place (you worked the full 2025 year for the same company).</i></p>

35.	Did the Client or the Client's spouse personally own any company assets (car, laptop, telephone, real estate, other)?	
36.	<p>Did you temporarily move investment assets into (i) cash or (ii) into your BV (Box 2) shortly before Jan 1, 2025, and move it back shortly after (within 3 months)?</p> <p>Note to the Client: The tax authorities apply strict anti-abuse rules against "Reference Date Arbitrage" (temporarily converting high-taxed investments to low-taxed cash) and "Box-hopping" (temporarily moving private wealth to your company). If you moved assets within (i) a 3-month period overlapping January 1, the tax authorities will ignore the shift and tax you as if you held the investments the entire time. For (ii) Box-hopping, this period extends up to 6 months unless you can prove a strict non-tax commercial reason for the shift.</p>	<p>Fill in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p>1) the 30% ruling has been applied not later than from Dec. 2023;</p> <p>2) no termination of employment took place (you worked the full 2025 year for the same company).</p>

3A. Actual Return Approach for Box 3 (Opgaaf Werkelijk Rendement)

	Threshold Check & Rule of Thumb	YES / NO
	<p>Did your total taxable net wealth (Box 3 assets minus Box 3 debts) as of 01-01-2025 exceed €57,684 (if single) or €115,368 (if filing jointly with a fiscal partner)?</p> <p><i>Note to Client:</i> If your wealth is below these limits, you pay no Box 3 tax, and you can skip the rest of this section and proceed directly to Section 4. If your wealth exceeds these limits, the Dutch Tax Authorities allow us to calculate your tax based on your <i>actual</i> returns if they are lower than the <i>fictitious</i> government rates.</p> <p>Rule of thumb – Should you fill this out? The tax authorities calculate your actual return by looking at both realized income (like rent and dividends) and unrealized gains (the paper increase in the value of your stocks, crypto, or real estate between Jan 1 and Dec 31). Furthermore, you are not allowed to deduct any costs (no transaction fees, no management fees, no property maintenance). Therefore, you should safely skip this section if your portfolios or 2nd+ real estate went up significantly in value this year. You should fill this section out if your portfolios lost value or generated a very low total yield compared to the government's assumed rates.</p>	<p style="text-align: center;">[] YES [] NO</p> <p>Consider filling in unless the below* rule applies to you</p> <p><i>*Reporting is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p>1) the 30% ruling has been applied not later than from Dec. 2023;</p> <p>2) no termination of employment took place (you worked the full 2025 year for the same company).</p>

(Note to Client: If you answered YES above and wish to apply the real income approach, please provide the following end-of-year details. Please remember that unrealized gains are

fully taxed, and costs such as maintenance, transaction fees, and management fees are strictly not deductible).

1. Real Estate in Box 3 (Non-Primary Residences) *Note: For Dutch residential properties, we use the WOZ values. For foreign or commercial properties, we use the fair market value. Only “bare rent” (kale huur) without service costs is taxed. Maintenance is not deductible, but capital improvements (e.g., extensions) can be offset against the value increase. **Important – Undivided Estates:** If you own a share in an undivided estate (e.g., an inherited property or post-divorce property not yet partitioned), you must report your specific percentage share of the underlying asset (e.g., 33% of the WOZ value and 33% of the rental income), rather than reporting it as a generic financial claim.*

Property Details	Value on 01-01-2025 (WOZ or Market Value)	Value on 31-12-2025 (WOZ or Market Value)	Total gross BARE rental income received in 2025 (do not deduct costs!)	Value of capital improvements made in 2025 (e.g., renovations/extensions, NOT standard maintenance)
Property 1:				
Property 2:				
<p>Is any of the above property rented to a family member or affiliated party at a price lower than standard market rent? <input type="checkbox"/> YES <input type="checkbox"/> NO — If YES, you cannot declare the actual low rent received. You must provide the standard commercial market rent that would have been agreed upon by independent parties.</p>				

2. Investment Accounts & Crypto-assets (Stocks, Bonds, ETFs, Crypto) *Note: Your actual return is calculated by taking your end balance, subtracting your start balance, subtracting any purchases/fiat deposits (stortingen), and adding any sales/fiat withdrawals (onttrekkingen). Unrealized paper gains are taxed. Do not deduct broker/exchange fees.*

Account/Wallet Details	Aggregate Market Value on 01-01-2025	Aggregate Market Value on 31-12-2025	Total value of purchases / fiat deposits made during 2025	Total value of sales / fiat withdrawals made during 2025	Total GROSS actual dividends/interest received in 2025. Do NOT deduct dividend withholding tax (bronbelasting) — the tax authorities will settle this separately.
Portfolio 1:					
Portfolio 2:					
Green Investments (Groene beleggingen) – if applicable:					

Do you hold officially recognised Green Investments (Groene beleggingen)? [] YES [] NO — If YES, please list them on the green-shaded row above (separate from your regular portfolios), as they qualify for a special proportional tax exemption (groene beleggingenvrijstelling) which requires a separate calculation by us.

3. Bank & E-Money Accounts Note: For standard Euro bank accounts, we only need the actual interest received. For accounts in foreign currencies, exchange rate fluctuations count as taxable gains/losses, so we need the cash flows and end balances to calculate the currency results.

Account Details	Total interest received/credited during 2025	For foreign currency accounts only: Balance as of 01-01-2025	For foreign currency accounts only: Balance as of 31-12-2025	For foreign currency accounts only: Total deposits and withdrawals in 2025
Account 1:				
Account 2:				
VvE (Homeowners' Association) reserve fund – your proportional share:	Your proportional share of the actual interest received by the VvE on this account during 2025 (not the VvE contribution you paid)			

4. Loans (Granted to or Received from others) Note: We must declare the actual interest paid or received on loans. If the agreed interest rate is unusually high or low compared to independent market rates, the tax authorities require us to use a standard market interest rate.

Loan Details	Value of the loan body as of 01-01-2025	Value of the loan body as of 31-12-2025	Total actual interest received in 2025 (if you granted the loan)	Total actual interest paid in 2025 (if you received the loan)
Loan 1:				
Loan 2:				

5. Employer Savings Schemes (Sparen bij de werkgever) Note: If you participate in a savings scheme directly with your employer (where part of your net salary is saved via your employer), this cannot be reported as a standard bank account. It must be reported as "Other Assets" and requires full cash-flow reconciliation. If this applies to you, please provide the details below.

Scheme Employer Details	Balance on 01-01-2025	Balance on 31-12-2025	Total net salary deposits in 2025 / Total withdrawals in 2025	Any interest compensated by the employer in 2025

Scheme 1:

Section 3 Additions: Gifts made and received

Additional details for Gifts:	Did you make/receive a “paper gift” acknowledged by a notary?	Did you make gifts to non-fiscal partners exceeding exemptions?
Response:	<input type="checkbox"/> YES (Was 6% interest paid in 2025? <input type="checkbox"/> Y <input type="checkbox"/> N)	<input type="checkbox"/> YES <input type="checkbox"/> NO

⚠ Note to the Client: (Warnings on Gifts):

- **Gifts to non-fiscal partners:** Please be warned that making gifts to non-fiscal partners (such as children, relatives, or third parties) can trigger gift tax liabilities for the recipient if the amount exceeds the annual tax-free exemptions. **For 2025, the standard annual exemption is €6,713 for gifts to a child and €2,690 for other recipients. Additionally, children between 18 and 40 years old may receive a one-time increased exemption of €32,195 (freely spendable) or €67,064 (for study purposes).**
- **Gifts to fiscal partners:** While asset transfers between fiscal partners are generally disregarded for gift tax purposes, transferring assets out of your separate, private property (outside the common marital property) to your partner can have consequences for the legal composition of your marital estate and your individual Box 3 wealth allocation.
- **Gifts involving non-residents:** Dutch gift tax is assessed based on the residency of the *donor*. Therefore, gifts you receive *from* non-residents are completely non-taxable in the Netherlands. However, if you (as a Dutch tax resident) make a gift to a non-resident, that gift remains subject to Dutch gift tax.
- **Paper gifts:** If you utilize "paper gifts" (a debt acknowledged by a notary) to transfer wealth, you are legally required to actually pay a 6% interest rate to the recipient annually via bank transfer. Failure to demonstrably pay this interest invalidates the gift for inheritance tax purposes.

4. Income of the Client and spouse in 2025

37. Income from employment in the Netherlands of the Client / his/her spouse in 2025 (to be completed for each employer)

- the total gross amount of income paid;
- the amount of taxes withheld.

[Please provide copies of the payslips and final annual statement (*Jaaropgave*).]

Did you travel to work using public transport (OV) for a single-trip distance of more than 10 kilometers? | If YES, did your employer reimburse the full cost of these public transport trips?

Note to the Client: If you commute more than 10 km via public transport and your employer does not fully reimburse your expenses, you may be eligible for a public transport commuting deduction (*reisaf trek openbaar vervoer*) in your income tax return. *You will need an employer's*

	<p><i>declaration or public transport statement (OV-verklaring) to claim this.</i></p>	
<p>38.</p>	<p>Income from employment outside the Netherlands of the Client / his/her spouse in 2025 (to be filled in for each employer):</p> <ul style="list-style-type: none"> • employer's country; • the place of actual performance of the labour function (country of the employer or NL, broken down by working days); • the total gross amount of income paid and the amount of taxes withheld. <p>If you are a Board Member / Director (DGA), can your salary be split between formal board duties and regular employee duties?</p> <p>Note to the Client:</p> <ul style="list-style-type: none"> • <u>work from abroad</u>: If you worked outside the Netherlands (as an employee), those days are not taxed in the Netherlands based on a double tax exemption. • <u>Directors</u>: Board member fees are generally taxed in the country where the company is established. However, if part of your salary is for regular daily management (employee duties), that portion can be taxed where you physically perform the work. • <u>Severance</u>: Cross-border severance payments are usually taxed based on your work history over the entire employment period or the previous years, not just the year of dismissal. • <u>Stock Options</u>: If you worked in multiple countries between the date your options were granted and the date they vested (became unconditional), the taxable benefit must be split across those countries. • <u>Company Car</u>: If you work in multiple countries (salary split), the taxable addition for your company car must be proportionally divided among the countries based on your gross salary. 	
<p>39.</p>	<p>Income from the Client's / the Client's spouse's participation in Dutch / foreign organisations with a share of 5% or more (see question 25-26 above) in 2025 (to be</p>	<p>Reporting of Dutch income:</p>

	<p>completed in respect of each instrument of each organisation)</p> <ul style="list-style-type: none"> - dividends/profit distribution; - share realisation; - granting a call option on a share. <p>Specify:</p> <ul style="list-style-type: none"> - the total gross amount of income paid; - the amount of taxes withheld. 	<p>Fill in the foreign income unless the below* rule applies to you</p> <p><i>*Reporting of foreign income is not required due to the 30% ruling and partial non-resident taxpayer status in 2025, provided that ALL of the conditions are met:</i></p> <p><i>1) the 30% ruling has been applied not later than from Dec. 2023;</i></p> <p><i>2) no termination of employment took place (you worked the full 2025 year for the same company).</i></p>
<p>40.</p>	<p>Other income of the Client / spouse in or outside the Netherlands</p> <ul style="list-style-type: none"> - pension, insurance, alimony; - income of a self-employed person, freelancer or income from personal services; - royalties; - other income from the company (monetary or in kind); - inheritance; - other income. <p>Specify:</p> <ul style="list-style-type: none"> - the total gross amount of income paid; - the amount of taxes withheld. 	
<p>41.</p>	<p>Did your employer pay your rent, or provide you with free/discounted housing (huisvesting) in 2025?</p>	

5. Client's and spouse's expenses in 2025

<p>42.</p>	<p>Did (spouse, child of) the Client have medical expenses that were not covered by insurance in 2025?</p> <p>If YES, provide the amount and dates of such expenditures.</p> <p>Note to the Client: Medical expenses are subject to a 1.65% income threshold. Ordinary gifts must exceed 1% of your income.</p>	
<p>43.</p>	<p>Did (spouse of) the Client have any expenses for donations to charitable organisations (ANBI) in 2025?</p>	

If YES, state the amount and dates of such expenditures and in favour of whom they were made in the breakdown.

Note to the Client:

- Medical Expenses: You can only deduct costs that exceed a specific threshold based on your income (for 2025, it is 1.65% of your income if your income exceeds €9,534). Travel expenses for medical reasons can be deducted at a fixed rate of €0.23 per kilometer.
- Gifts: Ordinary gifts are only deductible if they exceed 1% of your income (with a minimum of €60) and are capped at 10%. If you gave to a recognized cultural charity (Culturele ANBI), the deduction is multiplied by 1.25x (up to a maximum extra deduction based on a €5,000 gift). Periodic (annuity) gifts have no minimum threshold but are capped at €250,000 per year