

Checklist income tax return 2022

A few frequently forgotten components of the checklist have been outlined in bold. Please consider paying some extra attention to these components.

Necessary components for the income tax return 2022:

- Possible changes of personal circumstances, addresses, telephone numbers or e-mail address
- A statement on whether you live together with a partner
- Did you marry in 2022 or did you enter a civil partnership? If so provide us with the date, BSN-number, date of birth and full name of your partner.
We will also need the details of their income tax return. Or in the case this has not been completed yet, the same details we need for your tax return.
- Did you have a child 2022? Congratulations! Please provide us with the BSN-number, date of birth and full name.
- A copy of any provisional tax assessments (aanslag) for 2022
- In case you haven't sent it to us before, please send us your income tax assessments (aanslag inkomstenbelasting) and the Healthcare Insurance Act (aanslag Zvw) for 2021
- The declaration of any received health care benefits (zorgtoeslag) for 2022
- If you received any housing benefits (huurtoeslag), send us a declaration of this including the amount of your basic rent and service costs in 2022

If it is the first time you're filing your income tax return through Adminplus:

- A copy of your income tax return 2021
- Mention of the year you started your business
- Mention of the number of times you have applied the self-employed deduction (zelfstandigenaftrek) and starters deduction (startersaftrek) to your income tax return.
- Mention of your chamber of commerce (Kvk) number and the description of your business activities.
- If you have equipment and/or music instruments you use for your business, please provide us with a list of this, with the purchase price and the year these investments were made. Please also include an overview of any past applied amortizations of these.

Income from employment or welfare benefits/pensions:

- Annual statements from your employers and/ or benefits and pensions, or other welfare benefits received.
- In case you have received an annual statement of work, which cannot be seen separately from your business, please clearly indicate.
- Any repaid welfare benefits in 2022

Your business:

- **Declaration of the number of hours you have spent on your business in 2022**
- Mention of any potential changes in your business activities
- A copy of one of your outgoing invoices
- **If you have completed your own 'BTW' tax return, a copy of all tax returns for the year 2022**
- A completed version of your administration in the cashbook (tabellarisch kasboek), **including the dates you received payment for your invoices.**

Focus areas concerning income:

- **For your income for 2022, also include the invoices you sent in 2022, yet only received payment for in 2023!**
- **Please also include any potential outstanding invoices of which you completed the work for in 2022, yet only invoiced in 2023.** This is called "onderhanden werk". For this you could make a separate column or window in the cashbook. We can use this information to spread out your income in the most advantageous way. You can also inform us of this in a separate message
- Any subsidies or stipends you have received belong to the income which should be filed in your cashbook
- **Also, any expense allowances belong to your income! So please mention them on the income tab of your cashbook.** These expense themselves should be filed under the business costs tab.

Focus areas concerning business expenses:

- In principle all business expenses are deductible, yet there are **some exceptions**
- **Subscriptions for internet and telephone at home, as well as for your mobile phone are only partially deductible.** The same thing applies to the VAT over these costs. We advise filling only half of these costs in your cash book to avoid corrections in a later stage. If you have

already made this correction in you kasboek, please let us know

- Representative clothing just as personal care are not deductible. Only for stage performers, stage costumes/clothing that cannot be worn privately, as well as make-up used for performing purposes is deductible. For performers cost of hairdressers are also deductible when the expenses made are significantly more expensive than what a non-performer would spend
- Catering/restaurant expenses are deductible if they serve a business purpose. However the **VAT of these expenses is not deductible**. So, keep the 'expenses VAT' column empty for these expenses, which means the netto amount is equal to the gross amount
- The same is the case for business gifts. Please include the reason why and to whom this gift was given.
- **Please inform us of any work of which you have not (or are yet) to receive payment for and/or projects you are working on that have not been completed yet.** These hours count toward the hour-criterium which will determine if you are entitled to the self-employed deduction.
- If you discontinued (a part of) your work/business in 2022 please inform us of the date your deregistered with the chamber of commerce (Kvk)
- If you use your private car for business purposes, **declare the number of kilometres driven for business**, this includes commute between work and home. We also need the total amount of privately driven kilometres, to determine the percentage of business use.
An easy way to calculate this, is to record your mileage on the 1st of January and keep track of any business kilometres made in a mileage report.
- If you purchased a car this year, inform us of the date it came into use, purchasing price, licence plate number and mileage at the time of purchase.
- If you drove less than 500 km privately a mileage rapport which proves this.

Assets and debts:

- Annual bank statements, etc. which show bank balance as of 01-01-2022. Preferably also the balance as of 31-12-2022
- Overviews of any other assets and/or claims as of 01-01-2022. Preferably also the balance as of 31-12-2022
- The balances of savings accounts of minors you have parental custody of.
- Annual bank statements or annual fiscal statements provided by investments companies with your investments.
- Home ownership in so far it relates to non-primary residencies.
- **All points mentioned above for any assets held abroad.**

➤ All debts, student debts and consumer debts as of 01-01-2022 and preferably also as of 31-12-2022

➤ Also claims from an estate (inheritance) need to be declared. The actual receiving of this inheritance does need to be declared in your income tax return, as this is already arranged via the inheritance tax.

Miscellaneous:

➤ Paid premiums for an annuity (pension provisions/life insurance) for periodic payments from the pensionable age.

➤ Received notices of any pension accrual from your employer.

➤ Non-reimbursed health care expenses above the “*eigen risico*”, divided in prescribed medication, medical devices (including crowns and bridges), medical and surgical assistance (including dentists). Glasses, contact lenses and non-prescription medicine are not deductible, just as health insurance premiums. **Costs that were not reimbursed because of the “*eigen risico*” are not deductible.**

➤ Donations, specified per organization by the donated amount. In case an agreement has been made for five or more years, please inform us and attach the contract.

➤ Any (non-refundable) student expenses (tuition and exam fees and required literature) and a description of the personal purpose for taking the course (retainment) or expansion of professional knowledge or education towards a different profession). Courses taken for hobby purposes are not deductible. Courses taken for your business should be declared in your company's administration.

➤ Any paid or received alimentation, with a statement whether this refers to alimentation for children and/or ex-spouses.

Home ownership:

➤ If you purchased a house in 2022: a copy of incurred expenses and a copy of the mortgage contract.

➤ Annual statement for 2022 of paid mortgage interest and mortgage balance as of 31-12-2022.

➤ A statement on any other debts relating to home ownership and paid interest on leasehold payments.

➤ If we are filing your taxes for the first time even though you already previously owned a home, we will need some more information, please contact us if this is the case.

➤ Property value (WOZ) as of 01-01-2022. This is provided on the value decree (waardebeschikking) 2021.