

Information needed – Dutch tax return (Tick ☒ if applicable)

- ☐ personal information of your fiscal partner* (full name, date of birth, tax ID-number (BSN), nationality etc.);
- ☐ details of your child(ren); full name, date of birth, tax ID-number (BSN), nationality;
- ☐ your (Dutch) bank account number to receive refunds from the tax authorities;
- ☐ a copy of your 2014 Dutch tax return for you and your partner (if not prepared by onestopTaxPrep or not already provided);
- ☐ the exact date that you arrived in The Netherlands;
- ☐ the date that you registered with the municipality in the Netherlands;
- ☐ your current address in the Netherlands;
- ☐ the exact date that you left The Netherlands;
- ☐ the date that you de-registered with the municipality in the Netherlands (if applicable);
- ☐ your 2015 year end salary statement;
- ☐ your last / December Dutch salary slip(s) for 2015;
- ☐ salary slips indicating bonus, vacation pay and / or stock options exercise;
- ☐ did you take any leave during the year (sabbatical, parental leave or so-called "levensloopverlof");
- ☐ the 2015 year end salary statement for your partner;
- ☐ the last / December 2015 salary slip for your partner;
- ☐ if applicable, the balance sheet and profit and loss statement of the business (or if not available, the financial statements up to date)
- ☐ a copy of the preliminary refund (Voorlopige Aanslag) you received for the mortgage interest/personal deductions 2015;
- ☐ the 2015 mortgage interest payments;
- ☐ a copy of the real estate tax bill that you received in 2015 (indicating the so-called WOZ value of your home);
- ☐ if you do NOT have the 30% ruling, then you will also be subject to Dutch taxation on your worldwide assets if the total value exceeds EUR 21.139 (fiscal partners EUR 42,278) on January 1, 2015 even if you still lived abroad at that time. In this respect, please provide a summary of your assets on January 1, 2015:
 - ☐ your Dutch bank and investment accounts;
 - ☐ your non-Dutch bank and investment accounts;
 - ☐ your offshore bank and investment accounts;
 - ☐ of any savings plans or offshore retirement accounts (Dutch or non-Dutch);
 - ☐ of any real estate property you may own (please provide address);
 - ☐ of any debts you had (credit card, personal loans, etc);
 - ☐ details of any dividend earnings.
- ☐ a copy of your passport (if not already provided);
- ☐ information on any deductions that you may have (education expenses, exceptional medical expenses, charitable contributions, alimony payments, child support etc);
- ☐ your (Dutch) bank account number to use to receive direct deposit of refunds from the Dutch tax authorities

* Fiscal partnership applies to taxpayers in the following situations:

- ☐ you are married, or;
- ☐ you are registered partners, or;
- ☐ you have a cohabitation agreement (notarized agreement), or;
- ☐ you have a child together, or;
- ☐ you are mentioned as beneficiary to each other's pension scheme, or;
- ☐ you own a permanent home together;
- ☐ you were considered fiscal partners in last year's tax return.

Information needed – US tax return (Tick ☒ if applicable)

- ☐ a copy of your 2014 US Federal and state tax returns (if not prepared by onestopTaxPrep or not already provided);
- ☐ the dates of birth and US social security numbers of both you and your spouse;
- ☐ the names, dates of birth and US social security numbers of your children;
- ☐ confirmation of the date that you and your family arrived in and / or left the Netherlands;
- ☐ the state(s) that you have filing obligation and your period of tax residency;
- ☐ your previous address in the US;
- ☐ your current address;
- ☐ the correspondence address you wish to use for the US return;
- ☐ whether you and your spouse wish to contribute to the Presidential campaign;
- ☐ your US W-2 statement for 2015;
- ☐ your spouse's W-2 and other earnings statements;
- ☐ did you or your partner operate a business in 2015? If so, please provide your financial statements detailing income and expenses;
- ☐ did you operate the business in 2015 from your home? If so, please provide information on your home office (size of home office vs. entire home, expenses, etc.)
- ☐ if you or your spouse have the use of a company car, please indicate the value of the car (in EUR) and the percentage of personal use. In this respect the daily commute to and from work is also considered as personal use (if you have not tracked the personal use of the car, we will apply a default of 75% personal use);
- ☐ if you live in a rented apartment, please provide your rental expenses, including utilities (excluding TV and telephone), repairs and residential parking expenses;
- ☐ if you live in a purchased home, the mortgage interest payments;
- ☐ a copy of the real estate tax bill that you received in 2015 (indicating the so-called WOZ value of your home);
- ☐ your and your spouse's US 1099 statements indicating the amount of interest and dividend earned in the US;
- ☐ a summary of your and your spouse's transactions for capital gains / capital loss i.e. sale of shares, real estate and other investment goods (purchase price and date of purchase, date of sale, sales price, etc);
- ☐ the year-end financial statements that you received from your Dutch banks, indicating interest and dividend earnings;
- ☐ if you or your spouse sold any shares through a Dutch bank or Dutch mutual funds, please provide the purchase price, purchase date, date of sale, sales price;
- ☐ your 2015 travel summary showing travel to the US (see attached template);
- ☐ if you have rental real estate, please provide an overview of the rental income, related expenses and the purchase price and date of the property and any improvements, furniture and appliances in the property;
- ☐ if you made any contributions to an IRA account (ROTH or Traditional);
- ☐ if you made any 401(k) or IRA roll-overs for the 2015 tax year;
- ☐ did you make any estimated tax payments towards your Federal and / or state tax liability? If so, please provide amount(s) and date(s) paid.
- ☐ did you receive any distributions from a retirement plan, Social Security, Insurance or an estate? If so, please provide relating statements;
- ☐ did you receive any gifts from a non-U.S. person amounting to more than \$15,601?;
- ☐ the amount of student loan interest paid in 2015;
- ☐ if you incurred any child care expenses in the US and / or in the Netherlands please detail expenses and the name of the care provider. Detail per child;
- ☐ if you made any charitable contributions to US based or US affiliated organizations in 2015 (if you donated goods, please indicate original cost price, the value at time of donation and the name of the organization you donated to);
- ☐ information on any deductions that you may have (education expenses for you or your spouse, exceptional medical expenses, charitable contributions, etc);
- ☐ your US bank account number and routing number to use to receive direct deposit of refunds from the IRS.

☐ Non-US investment accounts or FBAR (Tick ☒ if applicable)

US nationals with investments (i.e. bank savings and checking accounts, investment accounts, etc) outside the US with an aggregate value exceeding the \$ 10,000 at any given moment throughout the year are required to disclose all accounts to the US Department of Treasury.

Disclosure is made by filing Foreign Bank Account Reporting form (FBAR) indicating ownership, account number, bank name and location and the maximum value of per account. There are no tax consequences to filing the FBAR forms, however not filing the forms can lead to high penalties. The forms need to be filed electronically before June 30th. To prepare these forms on your behalf, please provide:

- ☐ the account numbers and bank details for accounts in your name;
- ☐ the account numbers and bank details for accounts held jointly with others (spouse, partner, children and others, including details of the joint owners);
- ☐ the account numbers and bank details for accounts for which you have signature authority, e.g. as a treasurer for a club or as signer on business accounts;
- ☐ the inactive accounts in your name, jointly held or with signature authority over;
- ☐ maximum value of each account during the year in the respective currency and the related month.

Example of multiplying effect:

If you have EUR 25,000 on your Rabobank savings account and want to deposit it on your ING account it will have to go through your Rabobank checking account. There are 3 bank accounts involved, yet the same amount of money is being transferred from one account to the other. You need to report EUR 25,000 converted to USD for all those three accounts, even though in reality is one and same amount.

Example of foreign accounts:

Dutch tax exempt account (kapitaalverzekering; kapitaalverzekerin; etc.)

All FBAR forms (even those for the previous years) need to be filed electronically.

☐ Non-US financial assets (Tick ☒ if applicable)

In addition to the foreign bank accounts listed above, did you also have:

- ☐ an interest in a non-US based entity such as a corporation, a partnership, an estate, a foreign (e.g., Dutch) pension plan or a trust, or;
- ☐ a promissory note, outstanding settlement or a loan agreement with a non-US based institution, or;
- ☐ a promissory note, outstanding settlement or a loan agreement with a non-US person (related or unrelated)?

Then please provide all related data such as the amount involved, the names and address of all parties involved and the company details if one of the following applies to you:

- you are filing single and have non-US financial assets (including the bank accounts listed on the FBAR) greater than a) \$200,000 on last day of year or b) greater than \$300,000 at any time during the year (respectively \$50,000 and \$ 75,000 if living in the US), or;
- you are filing jointly and have non-US financial assets (including the bank accounts) greater than a) \$400,000 on last day of year or b) greater than \$600,000 at any time during the year (respectively \$100,000 and \$ 150,000 if living in the US).

☐ *Non-US mutual Funds or PFIC (Tick ☒ if applicable)

When investing in mutual funds through US based institutions, you will receive annual statements indicating your dividend earnings and your share of the gains and losses accrued in the fund during the year when selling the underlying shares (capital gain distributions).

However, non-US based institutions typically only report the year-end value of the fund and the dividend earnings. There is no report of the gains and losses accrued within the fund during the year. However, as a US taxpayer, you are required to report any gains in the fund in your US Federal (and State) Tax return. There are several ways of reporting these gains. The most common is the excessive distribution method and the mark-to-market method. Consequently, if

- ☐ you have any non-US based investment accounts in your name, or;
- ☐ you have any non-US mortgage linked investment accounts, or;
- ☐ you have any off-shore retirement account with investment based assets.

Then please provide the amount invested, the purchase price of the funds, the sales proceeds and the fair market value of the funds at the end of the year.