

# 2009

Inspectorate of Taxes

## TAX RETURN FORM A

Income tax  
Premiums A.O.V./A.W.W./A.V.B.Z.

Island territory: Sint Maarten

I. Issue: *April 1<sup>st</sup>, 2010*  
Date of: \_\_\_\_\_

For tax payers living in the Netherlands Antilles  
Fiscal year January 1<sup>st</sup> 2009 to December 31<sup>st</sup> 2009

### II. Return:

*The tax return form has to be returned at the Inspectorate of Taxes within 2 months after the date of issue. Form must be filled out and signed.*

**Note!** No extension will be granted after the return date.

**Note!** Make a copy of the form for your own file.

### Authorization

If you wish, you can opt for the Receiver's Offices to deposit your refundable Income tax and social premiums directly on your bank account. In case you wish to make use of this, please fill in the following authorization.

I authorize the Receiver to deposit the refund.

	Taxpayer	Spouse
Bank account number:		
Name of Bank:		
Signature:		

### Signing of the form

I hereby declare to have filled out this Tax Return form (including enclosures) clearly, truthfully and without any reservation.	Date:
Signature of taxpayer:	Signature of spouse:

## 1. Personal data

1a. If your name, address, ID or CRIB number are not correctly stated on the first page, please state the correct data.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

1b. Your telephone number(s).

Home: \_\_\_\_\_  
Work: \_\_\_\_\_

1c. Did you and/or your spouse establish yourself / her(him)self in or permanently departed the Netherlands Antilles after January 1<sup>st</sup>, 2009.

- No  
 Yes, myself  
 Yes, spouse

*If so, fill in your former residency and the date of establishment or departure*

Former place of residence: \_\_\_\_\_

New address: \_\_\_\_\_

Date of establishment: \_\_\_\_\_ 2009

Date of departure: \_\_\_\_\_ 2009

1d. Civil status. Put a X by the one which is applicable. (Permanently separated is considered as not married)

- Unmarried throughout 2009. Continue with question 1i  
 Married throughout 2009. Continue with question 1e  
 Married part of 2009

Fill in the date which is applicable:

Date of marriage: \_\_\_\_\_ 2009

Date of divorce: \_\_\_\_\_ 2009

*(The date as of when you started living permanently separated)*

Date spouse died: \_\_\_\_\_ 2009

1e. State the name and ID-or CRIB number of spouse whose data are not or not correctly stated in the form.

Name: \_\_\_\_\_

ID- or CRIB number: \_\_\_\_\_

(ID number when not in possession of a CRIB number)

1f. Did your spouse have own income in 2009?

- No, go to question 1i.  
 Yes, go the question 1g.

1g. Are you married under the separate estate arrangement?

- No, go to question 1i.  
 Yes, go to question 1h.

1h. Are you requesting separate levy on the components of the net income other than the personal income and the personal deductions.

- No  
 Yes (If this is your first request then you must enclose the marriage settlement).

1i. Trade/profession/ occupation in 2009?

Yourself: \_\_\_\_\_

Your spouse: \_\_\_\_\_

## 2. Other

- 2a.** Is the expatriate regulation applicable to you or your spouse in 2009?
- No  
 Yes, to myself  
 Yes, to my spouse

- 2b.** Is the “pensionado “ regulation applicable to you or your spouse in 2009? If you have indicated yes, also mention if you have requested for application of the 5% - (old, without the BRK protection ) or the 10% rate (new, with BRK protection).
- No  
 Yes, to myself  
 Yes, to my spouse  
 5%  
 10%  
 Fictitious fl. 150.000,=  
 Fictitious fl. 500.000,=  
\_\_\_\_\_  
\_\_\_\_\_

- 2c.** Did you request a reduction of the wage tax in 2009 ?
- No  
 Yes, myself  
 Yes, my spouse

- 2d.** Do you employ domestic personnel?
- No  
 Yes, namely: \_\_\_\_\_ (Fill in the number of persons)

- 2e.** Did you, your spouse and/or minor child(ren) receive income from sources on an other island territory or abroad in 2009?
- Yes, myself  
 Yes, my spouse  
 Yes, my child  
 No

If so: Which island territories or countries?

What did the income consist of?

\_\_\_\_\_  
\_\_\_\_\_

- 2f.** Are you or your spouse requesting for prevention of double taxation?
- No  
 Yes, myself. Fill in Model D on page 19.  
 Yes, my spouse. Fill in Model D on page 19.

- 2g.** Are you or your spouse requesting application of a special rate?
- No  
 Yes, myself  
 Yes, my spouse

If so: on which income and for which amount?

\_\_\_\_\_

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**2h.** Did you, your spouse or your minor children possess any of the following in 2009:

- Shares in a limited liability company, making use of the transitional arrangement for the offshore regime?
- Other stocks (shares and bonds)?

*If you ticked yes, mention legal person(s) and the extent of interest.*

- No
  - Yes, namely \_\_\_\_\_
  - No
  - Yes, namely \_\_\_\_\_
- 

**2i.** Did you, your spouse or minor child(ren) receive income from undivided estate in 2009?

- Yes, myself fl \_\_\_\_\_
  - Yes, my spouse fl \_\_\_\_\_
  - Yes, my child fl \_\_\_\_\_
  - No
-

**3. Income from employment, pensions, and allowances subjected to wage tax.**

Note!! Use the data from the wage tax card.

**Man**

**Income from present employment and AOV/AWW – allowances**

Name and address employer	Premiums AOV/AWW		Premiums AVBZ	Wage Tax	Wages
	Employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
	fl _____	fl _____	fl _____	fl _____	fl _____ A

**Income from past employment (pensions)**

Name and address of person to withhold wagetax	Premiums AOV/AWW		Premiums AVBZ	Wage Tax	Wages
	Employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
	fl _____	fl _____	fl _____	fl _____	fl _____ B

**Fill in at question 3a**    **A plus B**    fl \_\_\_\_\_

**Woman**

**Income from present employment and AOV/AWW – allowances**

Name and address employer	Premiums AOV/AWW		Premiums AVBZ	Wage Tax	Wages
	Employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
	fl _____	fl _____	fl _____	fl _____	fl _____ A

**Income from past employment (pensions)**

Name and address of person to withhold wagetax	Premiums AOV/AWW		Premiums AVBZ	Wage Tax	Wages
	Employee's part	total premiums	total premiums		
_____	fl _____	fl _____	fl _____	fl _____	fl _____
_____	fl _____ +	fl _____ +	fl _____ +	fl _____ +	fl _____ +
	fl _____	fl _____	fl _____	fl _____	fl _____ B

**Fill in at question 3a**    **A plus B**    fl \_\_\_\_\_

\*Note! The payable premiums AVBZ on pensions (not AOV-allowances) amounts to 1,5%.

	<b>Man</b>	<b>Woman</b>
<b>3a.</b> Total income considered for withholding wage tax <i>(see above)</i>	fl _____	fl _____
<b>3b.</b> Car owned by the business <i>(Please enclose specification)</i>	fl _____	fl _____
<b>3c.</b> Other income derived from labor (extra earnings) <i>Please enclose documents for evidence and specification</i>	fl _____ +	fl _____ +
<b>3d. Add: 3a plus 3b plus 3c</b>	fl _____	fl _____

	<b>Man</b>	<b>Woman</b>
<b>3e.</b> Pension premiums (employee's part)	fl _____	fl _____
<b>3f.</b> Savings or provision funds (5%, max. fl 840)	fl _____	fl _____
<b>3g.</b> Fixed deduction (fl 500) or real expenses* <i>Please enclose documents for evidence and specification.</i>	fl _____ +	fl _____ +
<b>3h. Add: 3e plus 3f plus 3g</b>	fl _____ -	fl _____ -
<b>3i. Subtract: 3d minus 3h</b> <i>(If negative fill in 0).</i>	<b>Fill in at question 6a</b>	fl _____

\*Deduction of business expenses is not applicable on income derived from past employment.

#### 4. Net proceeds from enterprise or occupation

**Note!** Enclose the balance sheet and a profit and lost statement, stating the name and address of the enterprise.

	<b>Man</b>	<b>Woman</b>
<b>4a.</b> Proceeds from enterprise or occupation	fl _____	fl _____
<b>4b. Deduct:</b> investment allowance	fl _____ -	fl _____ -
<b>4c. Subtract: 4a minus 4b</b>	fl _____	fl _____
<b>4d. Add:</b> disinvestments allowance	fl _____ +	fl _____ +
<b>4e. Add: 4c plus 4d</b>	fl _____	fl _____
<b>4f.</b> Income from undivided estate	fl _____	fl _____
<b>4g.</b> Costs related to undivided estate	fl _____ -	fl _____ -
<b>4h. Subtract: 4f minus 4g</b>	fl _____ +	fl _____ +
<b>4i. Add: 4e plus 4h</b>	<b>Fill in at question 6b</b>	fl _____
<b>4j.</b> Turnover according to the annual statement for the income tax	fl _____	fl _____
<b>4k. Deduct:</b> total of sales according to the turnover tax or sales tax forms.	fl _____ -	fl _____ -
<b>4l. Subtract: 4j minus 4k</b>	fl _____	fl _____

Here you have to explain the difference between 4j and 4k

\_\_\_\_\_

\_\_\_\_\_

## 5. Proceeds from rights to periodical benefits, which form part of the personal income

	<b>Man</b>	<b>Woman</b>
<b>5a.</b> Scholarship/disability allowance/ allowance due to closing of business/ allowance due to divorce or allowance due to divorce from bed and board.	fl _____	fl _____
<b>5b. Deduct:</b> deductible costs related to these proceeds	fl _____ -	fl _____ -
<b>5c. Subtract: 5a minus 5b</b>	fl _____	fl _____
<b>5d.</b> Income from undivided estate	fl _____	fl _____
<b>5e.</b> Costs related to undivided estate	fl _____ -	fl _____ -
<b>5f. Subtract: 5d minus 5e</b>	fl _____ +	fl _____ +
<b>5g. Add: 5c and 5f</b> ( <i>If negative fill in 0</i> ).	fl _____	fl _____
<i>Note!</i> Fill in the negative amount on page 21.		
<b>5h. Deduct:</b> deductible expenses of previous years which were not taken into consideration	fl _____ -	fl _____ -
<b>5i. Subtract: 5g minus 5h</b>	<b>Fill in at question 6c</b> fl _____	fl _____
<i>Note!</i> Enclose all documents for evidence		

## 6. Calculation of personal income

		<b>Man</b>	<b>Woman</b>
<b>6a.</b> Income from employment, pensions and allowance	<b>Question 3i</b>	fl _____	fl _____
<b>6b.</b> Net proceeds from enterprise or occupation	<b>Question 4i</b>	fl _____	fl _____
<b>6c.</b> Net proceeds from periodical benefits (which form part of your personal income)	<b>Question 5i</b>	fl _____ +	fl _____ +
<b>6d. Add: 6a plus 6b plus 6c</b>	<b>Fill in summary list</b>	fl _____	fl _____

## 7. Personal reduction

	<b>Man</b>	<b>Woman</b>
<b>7a.</b> Employee's part AOV/AWW premiums <b>See question 3/page 4</b>	fl _____	fl _____
<b>7b.</b> In 2009 on assessment paid AOV/AWW premiums	fl _____ +	fl _____ +
<b>7c. Add: 7a and 7b</b>	fl _____	fl _____
<b>7d. Deduct:</b> AOV/AWW premiums refunded in 2009	fl _____ -	fl _____ -
<b>7e. Subtract : 7c minus 7d</b>	fl _____	fl _____
<b>7f.</b> Premiums of life insurance, annuities or pension insurance. Mention the insurance company, the policy number, the amount and the maturity date(s) of the annual premiums. <b>Note!</b> Enclose all documents for evidence  _____ _____ _____	fl _____	fl _____
<b>7g.</b> ZOG premium	fl _____ +	fl _____ +
<b>7h. Add: 7e plus 7f plus 7g</b>	<b>Fill in summary list</b> fl _____	fl _____

## 8. Set off of losses

Mention the amount of the set-off of losses for the years 2004, 2005, 2006, 2007 and 2008 from yourself and your spouse.

<b>Set off of losses (yourself)</b>				
<b>Year</b>	<b>Loss</b>	<b>Losses already compensated in previous years</b>	<b>Losses to be compensated in calendar year</b>	<b>Losses still to be compensated</b>
2004				
2005				
2006				
2007				
2008				
		<b>Fill in summary list</b>	<b>Total</b>	

<b>Set off of losses (your spouse)</b>				
<b>Year</b>	<b>Loss</b>	<b>Losses already compensated in previous years</b>	<b>Losses to be compensated in calendar year</b>	<b>Losses still to be compensated</b>
2004				
2005				
2006				
2007				
2008				
		<b>Fill in summary list</b>	<b>Total</b>	

## 9. Basic reduction and allowances

### Child allowance

Fill in the following information of the child.

Initials, / first name in full	Last name	Date of birth	Address if it is not the same as yours.	If applicable: type of education, including name and address of the institution

	Curacao	Other Island territories	Man	Woman
Category I	___ x fl. 615/1230	___ x fl. 591/1182	fl. _____	fl. _____
Category II	___ x fl. 307/ 614	___ x fl. 295/ 590	fl. _____	fl. _____
Category III	___ x fl. 78/ 156	___ x fl. 75/ 150	fl. _____	fl. _____
Category IV	___ x fl. 62/ 124	___ x fl. 60/ 120	fl. _____ +	fl. _____ +
<b>9a. Child allowance</b>		<b>Total</b>	fl. _____	fl. _____
<b>9b. Basic reduction</b>	fl. 1726	fl.. 1660	fl. _____	fl. _____
<b>9c. Sole earner allowance</b>	fl. 1153	fl. 1109	fl. _____	fl. _____
<b>9d. Senior allowance</b>	fl. 870/1305	fl. 836/1254	fl. _____ +	fl. _____ +
<b>9e. Add: 9a upto and including 9d</b>		<b>Fill in summary list</b>	fl. _____	fl. _____

**Note! If applicable fill in model A, B or C (page 19).**

**Note! For children 16 years or older, also enclose the registration form of the educational institute.**

### For married persons

**Note!** If you have been married throughout the year then the spouse with the lowest personal income (see question 6) has to only fill in summary list A (page 16). The spouse with the highest personal income has to report the non independent income and the deductible expenses, by filling in where applicable the remaining questions.

**If you are married under the separate estate arrangement and requesting separate levy, you will also have to fill in summary list C in order to determine the division of the net income.**

### For unmarried persons

**Note!** You have to fill in the remaining questions if applicable to you.

**10. Proceeds from periodical benefits, which do not form part of the personal income**

10a. Annuities and allowances fl \_\_\_\_\_

10b. **Deduct:** deductible costs related to these proceeds fl \_\_\_\_\_ -

10c. **Subtract: 10a minus 10b**

10d. Income from undivided estate fl \_\_\_\_\_ fl \_\_\_\_\_

10e. Costs related to undivided estate fl \_\_\_\_\_ - fl \_\_\_\_\_ -

10f. **Subtract: 10d minus 10e** fl \_\_\_\_\_ +

10g. **Add: 10c and 10f** ( *If negative fill in 0* ). fl \_\_\_\_\_

*Note!* Fill in the negative amount on page 21.

10h. **Deduct:** deductible expenses of previous years which were not taken into consideration fl \_\_\_\_\_ -

10i. **Subtract: 10g minus 10h.** **Fill in summary list** fl \_\_\_\_\_

*Note!* Enclose all documents for evidence

**11. Proceeds from immovable(s)**

*Note!* Declare 65% of the rental proceeds, in as far as not being used for exploiting an enterprise or occupation.

11a. Proceed from immovable(s) fl \_\_\_\_\_

11b. Interest and costs of loan fl \_\_\_\_\_

11c. Premiums life insurance fl \_\_\_\_\_ +

11d. **Add: 11b plus 11c** fl \_\_\_\_\_ -

11e. **Subtract: 11a minus 11d** fl \_\_\_\_\_

11f. Income from undivided estate fl \_\_\_\_\_ fl \_\_\_\_\_

11g. Costs related to undivided estate fl \_\_\_\_\_ - fl \_\_\_\_\_ -

11h. **Subtract: 11f minus 11g** fl \_\_\_\_\_ +

11i. **Add: 11e and 11h** ( *If negative fill in 0* ). fl \_\_\_\_\_

*Note!* Fill in the negative amount on page 21.

11j. **Deduct:** deductible expenses of previous years which were not taken into consideration fl \_\_\_\_\_ -

11k. **Subtract: 11i minus 11j** **Fill in summary list** fl \_\_\_\_\_

*Note!* Enclose all documents for evidence

Mention the address of the immovable(s)

\_\_\_\_\_  
\_\_\_\_\_

Mention the name of the creditor, and the amount of the debt on December 31<sup>st</sup> 2009.

\_\_\_\_\_

## 12. Net income of minor children

**12a.** Income of your minor children (other than the personal income and the personal deductions of your minor children). fl \_\_\_\_\_

**12b.** Income from undivided estate fl \_\_\_\_\_ fl \_\_\_\_\_

**12c.** Costs related to undivided estate fl \_\_\_\_\_ - fl \_\_\_\_\_ -

**12d. Subtract: 12b minus 12c** fl \_\_\_\_\_ +

**12e. Add: 12a and 12d** **Fill in summary list** fl \_\_\_\_\_

**Note!** Enclose documents and a specification

For more information, consult the explanatory brochure.

### 13. Interest and dividends

13a. Interest received on domestic savings (savings account)			fl _____
13b. Interest received on foreign savings (savings account)			fl _____
13c. Interest received on bonds and other claims			fl _____
13d. Dividends, etc paid by Antillean corporations (Including proceeds from investment companies)			fl _____
13e. Foreign dividends (not derived from foreign investment companies)			fl _____
13f. Fictitious return (profit from foreign investment companies and exempted companies not paid out)			fl _____ +
<b>13g. Add: 13a up to including 13f</b>			fl _____
<b>13h. Deduct:</b> deductible costs related to these income			fl _____ -
<b>13i. Subtract: 13g minus 13h</b>			fl _____
13j. Income from undivided estate	fl _____	fl _____	
13k. Costs related to undivided estate	fl _____ -	fl _____ -	
<b>13l. Subtract: 13j minus 13k</b>			fl _____ +
<b>13m Add: 13i and 13l</b> ( If negative fill in 0 ).			fl _____
<i>Note! Fill in the negative amount on page 22.</i>			
<b>13n. Deduct:</b> deductible expenses of previous years which were not taken into consideration			fl _____ -
<b>13o. Subtract: 13m minus 13n</b>			fl _____
<i>Note! Enclose all documents for evidence.</i>			

**Fill in summary list**

#### Balances on December 31<sup>st</sup> 2009

Total of domestic bank balances and other claims	fl _____
Total of foreign bank balances and other claims	fl _____

Cash money to an amount of more than fl.5000, -  Yes  
 No

## 14. Other income

### Substantial interest

14a. Regular benefits from substantial interest fl \_\_\_\_\_

14b. Fictitious return (profit from foreign investment companies and exempted companies  
not paid out) fl \_\_\_\_\_ +

14c. Add: 14a and 14b fl \_\_\_\_\_

14d. Deduct: deductible costs related to these proceeds fl \_\_\_\_\_ -

14e. Subtract: 14c minus 14d fl \_\_\_\_\_

14f. Income from undivided estate fl \_\_\_\_\_ fl \_\_\_\_\_

14g. Costs related to undivided estate fl \_\_\_\_\_ - fl \_\_\_\_\_ -

14h. Subtract: 14f minus 14g fl \_\_\_\_\_ +

14i. Add: 14e and 14h (If negative fill in 0). fl \_\_\_\_\_

Note! Fill in the negative amount on page 22.

14j. Deduct: deductible expenses of previous years which were not taken into consideration fl \_\_\_\_\_ -

14k. Subtract: 14i minus 14j **Fill in summary list** fl \_\_\_\_\_

14l. Benefits from alienation from substantial interest (enclose the calculation of the benefit and  
state to whom the shares were sold). fl \_\_\_\_\_

14m. Deduct: deductible costs related to these proceeds fl \_\_\_\_\_ -

14n. Subtract: 14l minus 14m **Fill in summary list** fl \_\_\_\_\_

### Other income

14o. Other income (lump sum, rent of movable property etc) fl \_\_\_\_\_

14p. Deduct: deductible costs related to these proceeds fl \_\_\_\_\_ -

14q. Subtract: 14o minus 14p (If negative fill in 0) fl \_\_\_\_\_

Note! Fill in the negative amount on page 22.

14r. Deduct: deductible expenses of previous years which were not taken into consideration fl \_\_\_\_\_ -

14s. Subtract: 14q minus 14r **Fill in summary list** fl \_\_\_\_\_

Note! Enclose all documents for evidence.

## 15. Personal burdens

**Note!** Enclose documents for evidence.

### Own residence

Only fill in this question if in 2009 you and/or your spouse had an own home at your disposal, which served as main residence.

**Note!** *The maintenance cost, the interest on loans etc of for example your second home or vacation home are not deductible.*

**15a.** Maintenance cost (max. fl. 3000) fl \_\_\_\_\_

**15b.** Interest and costs of loans and premiums term life insurance (max. fl. 27.500) fl \_\_\_\_\_

**15c.** Premiums fire and natural disasters insurances  
(also applicable for other own dwellings at your disposal) fl \_\_\_\_\_ +

**15d. Add: 15a plus 15b plus 15c.** fl \_\_\_\_\_

Mention the name of the creditor, and the amount of the debt on December 31<sup>st</sup> 2009.

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### Annuities

**15e** Annuities, pensions, other periodical benefits and allowances fl \_\_\_\_\_

Mention the name, place of residence and ID-or CRIB-number of the recipient and his/her relationship with you.

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### Interest and costs of loans

**15f. Interest and costs of loans** (as far as not mentioned by question 15b)  
Max. fl. 2.500 for a single person and max. fl. 5.000 for a married person). fl \_\_\_\_\_

Mention the name of the creditor and the amount of the debt on December 31<sup>st</sup> 2009.

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### Donations

**15g.** Donations to institutions established within the Netherlands Antilles fl \_\_\_\_\_

**15h. Deduct:** 1% of the (combined) income (minimum of fl. 100) fl \_\_\_\_\_ -

**15i. Subtract: 15g minus 15h** The difference should not exceed 3% of the (combined) income. fl \_\_\_\_\_ +

**15j. Add: 15d plus 15e plus 15f plus 15i** **Fill in summary list** fl \_\_\_\_\_

## 16. Extraordinary burdens

### Costs of living, sickness, childbirth, disability, death.

16a. Expenses for maintenance of:

\* Children 27 years of age or older and next to kin\*

fl \_\_\_\_\_

\* Sick or disabled children up to and including 26 years of age

fl \_\_\_\_\_ +

Total

fl \_\_\_\_\_

16b. **Deduct:** compensation related to these expenses

fl \_\_\_\_\_ -

16c. **Subtract: 16a minus 16b**

fl \_\_\_\_\_

Mention the name, place of residence and ID-or CRIB-number of the recipient and his/her relationship with you.

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\* Max. of fl. 2.500 per supported person, however the total amount must not exceed 10% of the (combined) income.

16d. Expenses related to sickness, childbirth, disability and death

fl \_\_\_\_\_

16e. **Deduct:** compensation related to these expenses

fl \_\_\_\_\_ -

16f. **Subtract: 16d minus 16e**

fl \_\_\_\_\_

16g. **Add: 16c plus 16f**

fl \_\_\_\_\_

16h. **Deduct:** threshold (5% of the (combined) income with a minimum of fl.1.500

fl \_\_\_\_\_ -

16i. **Subtract: 16g minus 16h**

fl \_\_\_\_\_

### Study

16j. Expenses for training or study for a profession for yourself or your spouse

fl \_\_\_\_\_

16k. **Deduct:** compensation related to these expenses

fl \_\_\_\_\_ -

16l. **Subtract: 16j minus 16k**

fl \_\_\_\_\_

16m. Expenses for costs of study of children up to and including 26 years of age, attending a MBO, HBO, university or comparable type of education.

(max. fl. 10.000 per child per parent)

fl \_\_\_\_\_

16n. **Deduct:** compensation related to these expenses

fl \_\_\_\_\_ -

16o. **Subtract: 16m minus 16n**

fl \_\_\_\_\_

**Note!** Enclose all documents for evidence.

Mention name, place of residence and type of education of the children.

Mention also the amount of the child's own income.

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16p. **Add: 16i plus 16l plus 16o**

Fill in summary list

fl \_\_\_\_\_

## Summary list A

For: the spouse with the lowest personal income: Man / Woman (cross out what is not applicable)

<b>Your income</b>	<b>Question 6d</b>		fl _____ <b>A</b>
Personal deductions	<b>Question 7h</b>	fl _____	
Tax loss carry back	<b>Question 8</b>	fl _____ -	
			fl _____ - <b>B</b>
<b>Your taxable income</b>		<b>A min B</b>	fl _____
Basic reduction and allowances	<b>Question 9e</b>		fl _____

## Summary list B

For: the single person (unmarried)

the spouse with the highest personal income: Man / Woman (cross out what is not applicable).

Your personal income	<b>Question 6d</b>	fl _____	
Periodical benefits	<b>Question 10i</b>	fl _____	
Immovable(s)	<b>Question 11k</b>	fl _____	
Interest and dividends	<b>Question 13o</b>	fl _____	
Other income:			
Regular benefits	<b>Question 14k</b>	fl _____	
Benefits from alienation	<b>Question 14n</b>	fl _____	
Other income	<b>Question 14o</b>	fl _____ +	
<b>Your income</b>			fl _____ <b>A</b>
Personal deductions	<b>Question 7h</b>	fl _____	
Personal burdens	<b>Question 15j</b>	fl _____	
Extra ordinary burdens	<b>Question 16p</b>	fl _____ +	
			fl _____ - <b>B</b>
Income minor children	<b>Question 12e</b>		fl _____ + <b>C</b>
<b>Your net income</b>		<b>A min B plus C</b>	fl _____ <b>D</b>
Tax loss carry back	<b>Question 8</b>		fl _____ - <b>E</b>
<b>Your taxable income</b>		<b>D min E</b>	fl _____
Basic reduction and allowances	<b>Question 9e</b>		fl _____

## Summary list C

**For: married person who requested separate levy on the components of the net income other than the personal income and the personal deductions.**

		<b>Man</b>	<b>Woman</b>
Your personal income	<b>Question 6d</b>	fl _____	fl _____
Periodical benefits	<b>Question 10i</b>	fl _____	fl _____
Immovable(s)	<b>Question 11k</b>	fl _____	fl _____
Interest and dividends	<b>Question 13o</b>	fl _____	fl _____
Other income:			
Regular benefits	<b>Question 14k</b>	fl _____	fl _____
Benefits from alienation	<b>Question 14n</b>	fl _____	fl _____
Other income	<b>Question 14s</b>	fl _____ +	fl _____ +
<b>Your income</b>		fl _____ <b>A</b>	fl _____ <b>A</b>
Personal deductions	<b>Question 7h</b>	fl _____	fl _____
Personal burdens	<b>Question 15j</b>	fl _____	fl _____
Extra ordinary burdens	<b>Question 16p</b>	fl _____ +	fl _____ +
		fl _____ - <b>B</b>	fl _____ - <b>B</b>
Income minor children	<b>Question 12e</b>	fl _____ + <b>C</b>	fl _____ + <b>C</b>
<b>Your net income</b>	<b>A min B plus C</b>	fl _____ <b>D</b>	fl _____ <b>D</b>
Tax loss carry back	<b>Question 8</b>	fl _____ - <b>E</b>	fl _____ - <b>E</b>
<b>Your taxable income</b>	<b>D min E</b>	fl _____	fl _____
Basic reduction and allowances	<b>Question 9e</b>	fl _____	fl _____

## Model A

### For unmarried couples : combined request to the Inspector of Taxes

**Question: 9**

- We request the transfer of the child allowance

Name child(ren) \_\_\_\_\_

Your signature \_\_\_\_\_

Name and signature of your partner \_\_\_\_\_

ID-or CRIB number of your partner \_\_\_\_\_

## Model B

### For single parent

**Question: 9**

- I request double child allowance

Your signature \_\_\_\_\_

## Model C

### For married persons: combined request to the Inspector of Taxes

**Question: 9**

- We request the transfer of the senior allowance

State the income of the spouse who is transferring the senior allowance.

\_\_\_\_\_

**Question: 9**

- We request the transfer of the child allowance

Your signature \_\_\_\_\_

Signature of your spouse \_\_\_\_\_

## Model D

### Prevention of double taxation

**Question: 2f**

Mention the income derived from abroad.

**Note!** You have to prove the origin of the income.

You also have to prove that taxes were paid or are owed over this income abroad.

Country	Nature of the income	Gross income	Expenses related to this income	Foreign tax

## Deductible expenses which were not taken into consideration 2004 - 2009

**Note!** You can **only** deduct these expenses from positive proceeds from the same **source** for following five years.

<b>Question 5:</b> Proceeds from rights to periodical benefits, which form part of the personal income.			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

<b>Question 10:</b> Proceeds from rights to periodical benefits, which do not form part of the personal income.			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

<b>Question 11:</b> Proceeds from immovable(s).			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

**Question 13:** Interest and dividends.

Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

**Question 14:** Regular benefits.

Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

**Question 14:** Other income.

Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2004			
2005			
2006			
2007			
2008			
2009			
			<b>Total</b>

