

**DATA NEEDED TO COMPLETE YOUR INDIVIDUAL TAX RETURN  
2023 INCOME**

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**1. REAL ESTATE:**

A. Real estate located in Belgium

Please provide us with (for each spouse individually)

- the non-indexed “*cadastral income*” (i.e. deemed rental value);
- the gross rental income if the lessee is either a company, or an individual who uses the property in whole or in part for business purposes.
- the amount received for the establishment or the transfer of building rights, long lease or a similar immovable right on real estate situated in Belgium;
- the exact date of purchase and sale and the exact purchase and selling price if the immovable property (both land and buildings) was bought or sold in 2023 ;
- the exact date of its (first) occupation and the modification of the “*cadastral income*” if you rebuilt (or renovated) this immovable property in 2023;
- a list of the real estate used for professional purposes;
- if you possess more than one property in Belgium, the property where you have your primary residence.

B. Real estate located abroad

Please provide us with (for each spouse individually)

- the cadastral income (KI) determined by the Administration of Measurements and Valuations (copy letter of confirmation from the tax administration);
- if you bought or sold a foreign property in 2023, please inform us, separately for Your spouse and Yourself:
- exact location of the property (including country);
- current sales value of property (if available);
- date of purchase or sale.

**2. INVESTMENT INCOME / MOVABLE PROPERTY:**

Please provide us with (for each spouse individually)

- a detailed list of your income from movable property (dividends and interest) as well as rental income from movable property in or outside Belgium, even if a withholding tax was withheld;
- the issue date of securities which you bought (i.e. which you did not subscribe upon emission);

- date of purchase or sale, issue price and date, expiration date, nominal amount and nominal coupon of fixed-interest bearing securities (debentures or "zero-bonds") which generated interest in 2023 or were sold in 2023;
- precise duration of the disposition of debts, effects of deposit used for your professional activities;
- costs related to the above income from movable property, including the tax paid abroad;
- statements of the life annuities or temporary annuities received (indicating starting and expiration date) as well as the surrendered value;
- detailed list of the income received from copyrights;

### **3. PROFESSIONAL INCOME:**

Please provide us with (for each spouse individually)

- source of income (from paid employment, from self-employed activities, as a member of the board of directors of a company, pension income, unemployment income, etc.);
- a detailed list of all income and benefits (company car (with mention of the list price and CO2 emission), disposal of a residence, provided electricity and heating, PC, awarded stock options before or after 1 January 1999, reimbursement of commuting cost, etc.) received in Belgium or abroad;
- a detailed list of all state and private pension income and any such allowances, as well as annuities, capital and the surrendered value of life insurance policies or savings insurance (with copies of the pension slips and insurance policies);
- a copy of the Belgian and/or foreign salary statement and the individual annual report (281.10, 281.11, 281.14, 281.20 or 281.50, etc.);
- a detailed list of all expenditures made or incurred during 2023 with a view to acquiring or preserving taxable income (in case you do not choose for the lump-sum deduction);
- car expenses, including the distance between your home and place of work, number of working days, purchase price, fuel, financing, mobile phone;
- social security contributions paid by you as a self-employed person (copy of the statement from the payroll office - included certificate of the additional premiums paid by you in Belgium for health care insurance, occupational disability or additional pension - with attestation from the insurer or "mutualité" );
- the amount of the special contribution for the social security paid by your employer if you don't have your Belgian salary statement;
- the certificate relating to the advance tax payments made as a self-employed person;
- the "*cadastral income*" and the gross rental value of immovable property fully or partially let to a company in which you are a director;
- detailed list of social contributions and taxes paid on your income from activities performed abroad.

### **4. MISCELLANEOUS INCOME:**

Please provide us with (for each spouse individually)

- profits or benefits from any service, operation or speculation;
- received alimony payments;

- income from a sublease or transfer of lease of real property;
- gains realised on the transfer of land situated in Belgium or of certain real property rights relating thereto (e.g. usufruct) if the property was sold less than eight years after the acquisition;
- gains realised on the transfer of buildings if the property was sold less than 5 years after the acquisition;
- private capital gains (gains realised by an individual through selling the shares of the private company to a new holding company set up by the shareholder for this purpose only);

## **5. TAX DEDUCTIBLE EXPENSES:**

Please provide us with (for each spouse individually)

- bank certificates relating to the interest paid on mortgage contracted to buy or build a house (please indicate whether the house was new at the time of acquisition);
- alimony payments (indicating name and address of the beneficiary);
- the amount paid for building rights or long lease;
- interest on loans contracted to subscribe or to acquire stock in a European company in which you are a director and the start date of the loan;
- expenses on carbon emission-free trucks and refuelling infrastructure for hydrogen and electric charging infrastructure;

## **6. TAX CREDIT:**

Please provide us with (for each spouse individually)

- certificates relating to gifts to recognised organisations;
- certificates relating to day nursery expenses incurred for children (childcare and activities during the vacation) and paid to recognised persons and institutions;
- remuneration paid to (registered) domestic servants;
- (1) tax certificates for the premiums paid in respect of an individual life insurance, (2) tax certificates for premiums paid to a pension savings plan, (3) the sums paid to acquire stock of the company by which you are employed, (4) bank certificates relating to the instalments of a (mortgage) loan (including proof of capital payments);
- in case of re-financing your mortgage, (1) the amount of your first loan and your new loan, (2) the balance and (3) the instalments of your first and new loan ;
- the contributions made to the spouse who helps you as a self-employed person,
- also the tax certificates relating to :
  - the benefit for services paid by means of service-cheques;
  - the contract of a Flemish ‘winwinloan’, Brussels Proxi loan and Walloon “coup de pouce”- loan;
  - the renovation of a rented house (with low rental income);
  - for energy friendly houses (still apply but only in exceptional cases);
  - for loans contracted for financing energy saving investments in a residence;
  - tax credit for loan contracts concluded for the renovation of a residence ( only for roof insulation);

- the purchase of an electric vehicle (motorcycles, tricycles and quadricycles) and motorcycle (cars are not included).
- expenses for a charging station for electric cars;
- increased mileage allowance for service travel;

**7. DID YOU (OR A FAMILY MEMBER) HOLD A BANK ACCOUNT ABROAD IN 2023 ?:**

Please provide us with:

- the name of the holder of the account and the bank account number ;
- the name of the bank, foreign exchange, credit or savings institution ;
- the BIC code of the institution ;
- if the institution does not have a BIC code, the address of the registered office of the institution ;
- the country where the account was opened ;
- the oldest taxable period during which the account existed (between 2015 and 2023) ;
- possible date of closure of the account ;

If you have already submitted a notification of your foreign bank accounts to the Central Point of contact of the National Bank of Belgium, we just need to have the information on bank accounts which were opened in 2023, and the updated information of already reported bank accounts if changes have occurred in 2023.

**8. DID YOU (OR A FAMILY MEMBER) HOLD A LIFE INSURANCE CONTRACT ABROAD IN 2023 ?:**

Please provide us with:

- the name of the policy holder of the life insurance contract;
- the country from where the premiums were paid.
- the country where the insurance company is established.

**9. WERE YOU (OR A FAMILY MEMBER) THE FOUNDER OR (POTENTIAL) BENEFICIARY OF A LOW OR NON-TAXED FOREIGN LEGAL ENTITY IN 2023 ?:**

Please provide us with:

- the name(s) of the founder or the (potential) beneficiaries of the low or non-taxed foreign legal entity;
- full name of the legal entity, legal status, address of the registered office and the identification number;
- name and address of the manager of the legal entity;
- any income received and/or distributed by the legal entity in 2023.

**10. SECURITIES ACCOUNT:**

- All securities held in the securities account, with a value of at least one million euro, are eligible (shares, bonds, units in investment funds and investment companies), but also derivatives (such as index trackers turbos and real estate certificates) and foreign securities accounts;
- A securities account held by a Belgian insurance company in the context of a branch 23 life insurance policy.

Please do not hesitate to contact us if you have any further questions.

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Vandendijk & Partners  
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