Taxcount

Non-Resident DGA

Document & Information Checklist

For your Dutch non-resident income tax return (the “C-form”). Do you live abroad and own a Dutch BV? Use this checklist to gather everything we need to prepare your Dutch income tax return correctly. Tick each item you can provide; if something does not apply to you, simply skip it. Share what you have; we will let you know if anything else is needed.

1. Personal details

☐ Full name, BSN (Dutch tax number) and date of birth
☐ Nationality and current full residential address abroad
☐ Country (or countries) of residence and the exact periods, per tax year
☐ Marital status; if you have a partner: their name and any Dutch income
☐ IBAN you want used for any refund or payment

2. Residence and migration

☐ Were you ever a Dutch tax resident? If so, the date you moved abroad
☐ Any protective assessment (conserverende aanslag) issued on your shares when you emigrated
☐ The established acquisition price (verkrijgingsprijs) / step-up recorded at emigration

3. Substantial interest / Box 2 (your BV shares)

☐ Your shareholding in each BV: percentage held (KVK extract if available)
☐ Deed of incorporation and the amount you paid or contributed for the shares (acquisition price)
☐ Dividends distributed to you in the year, with dividend resolutions and any Dutch dividend tax withheld
☐ Any sale or transfer of shares during the year (sale price, date, buyer)
☐ Year-end balance of your current account (rekening-courant) with each BV; relevant for the excessive-borrowing rules (€ 500,000 threshold)
☐ Confirmation whether any dividend tax returns (dividendaangiften) were filed in the relevant years

4. Other Dutch income and assets

☐ Any Dutch salary or director's remuneration from the BV (annual payroll statement / jaaropgaaf)
☐ Any Dutch pension or benefit income
☐ Dutch real estate you own: address, WOZ value as at 1 January of the tax year, your ownership share and any related mortgage

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5. To claim Dutch deductions and tax credits (qualifying non-resident status only)

Relevant only if you live in the EU/EEA, Switzerland or the BES islands and 90% or more of your income is taxed in the Netherlands.

- ☐ Income statement (inkomensverklaring) from the tax authority of your country of residence
- ☐ Overview of your worldwide income for the year (to test the 90% rule)
- ☐ Supporting figures for any deductions: mortgage interest on your own home, annuity/pension premiums, charitable gifts, healthcare costs or alimony

6. Administration and authorisation

- ☐ Authorisation (machtiging) for us to file on your behalf, and DigiD access where possible
- ☐ Confirmation that the Belastingdienst has your correct foreign address
- ☐ Prior-year returns and handover documents from your previous accountant (if you switched advisers)

Need help?
Taxcount B.V. handles Dutch tax for non-resident DGAs end to end: from authorisation to filing. Contact us at contact@taxcount.nl or www.taxcount.nl.

This checklist is general guidance for non-resident director-major shareholders and is not tax advice; the exact requirements depend on your personal situation and the applicable tax treaty.