You can determine whether you are a qualifying non-resident taxpayer with the calculation tool available in the notes to your income tax return. As a qualifying non-resident taxpayer, you may be entitled to the same deductible items and tax credits as residents of the Netherlands, such as deduction of interest on the home acquisition debt for your (foreign) owner-occupied home.

If you meet all conditions, you also have to submit a personal income statement. Fill in the statement and have it signed by the tax authorities of your country of residence 2020. You should preferably send the personal income statement simultaneously with your tax return. If this is not possible, you should already send your tax return. In that case, you need not request a postponement for filing your tax return. You should then as yet send in the personal income statement after having filed the tax return.

If you do not, we will consider you to be a non-qualifying non-resident taxpayer. In that case, you will be sent an assessment without the same deductible items and tax credits as residents of the Netherlands. We will contact you about this.

Send the form to:

Belastingdienst/Kantoor Buitenland
PO BOX 2577
6401 DB Heerlen
the Netherlands

Do you have any questions?

More information can be found at belastingdienst.nl. Or, call the Tax Information Line Non-resident Tax Issues: +31 (0)55 5 385 385. You can reach them from Mondays to Thursdays, from 8 a.m. to 8 p.m., and on Fridays from 8 a.m. to 5 p.m.
Notes on the questions (continued)

**What is not included in determining the 90% limit**
In determining the 90% limit, we do not take account of the negative expenses for income provisions, negative personal allowance, (negative) income from the owner-occupied home, expenses for income provisions, personal deductible items and the deduction due to little or no home acquisition debt.

**Example**
You live in Germany and work in the Netherlands and Germany. Your income in the Netherlands is € 50,000. You pay taxes on all of this income in the Netherlands. Your income in Germany is € 4,500. You pay taxes on all of this income in Germany. You have an owner-occupied home in Germany. Your (negative) income from an owner-occupied home amount to € 10,000.

For determining the 90% criterion, your total income amounts to € 54,500. In the Netherlands, you pay taxes on € 50,000 of this income, which is 91.7%. Your (negative) income from an owner-occupied home do not count towards determining the 90% criterion. You are a qualifying non-resident taxpayer if you are also able to submit your personal income statement.

**Tax partner**
Do you have a partner? And do you want us to designate your partners as your tax partner? This is possible if you meet the following two conditions:
- You meet the conditions for tax partnership.
- Both you and your partner meet the 90% criterion.

The joint worldwide income of you and your partner is taxed for 90% or more in the Netherlands.

**Please note!**
Do you and your partner qualify and does your tax partner not file a return? Your partner must also complete and send a personal income statement.

Notes on the questions in the personal income statement

**Question 2a**
In case you do not know your exact date of birth, please fill in: 01-01-19 . . (dd-mm-yyyy).

The registration number is the number issued by the tax authorities of your country of residence. The tax authorities of your country of residence have included you in their records under this number.

**Question 4a**
Only complete this question if you as an entrepreneur or co-titleholder in a business realised profits from business activities that were not taxed in the Netherlands.
More information on profits from business activities is available at belastingdienst.nl.

**Question 4b**
Fill in your wages and sickness benefits that were not taxed in the Netherlands.
Examples of wages and sickness benefits are:
- all income you received from your employer, such as wages, holiday pay, private use of a company car and bonuses
- sickness benefits
- trainee allowances

You can find the amounts in the annual income or benefit statement issued to you by your employer or benefits agency. More information on wages and sickness benefits is available on belastingdienst.nl.

**Question 4c**
Fill in tips, share option rights and other income from employment that were not taxed in the Netherlands. Please note! Fill in income from freelance work and extra earnings under question 4h.

**Question 4d**
Fill in your benefits that were not taxed in the Netherlands.
Examples of benefits are:
- pension benefits
- old-age benefits, such as state old-age pension (AOW) from the Social Insurance Bank (Svb)
- redundancy benefits, such as redundancy payment for civil servants
- early retirement benefits, such as vuit
- surviving dependants’ benefits, such as the sva’s surviving dependants’ pension insurance scheme (Aaw)
- social assistance and unemployment benefits, such as Ww or Wwb benefits
- occupational disability benefits, such as Waz, Ioaz, Ioaw, Wajong, Wia or Wao benefits
- annuity payments that were subject to wage tax and national insurance contributions
- lump sum annuity payments and lump sum pension payments from which wage tax and national insurance contributions were deducted
You can find the amounts in the annual benefit statement issued to you by your benefits agency. More information can be found on belastingdienst.nl.

**Question 4e**
Fill in this question if you had lump sum annuity or pension payments that were not taxed in the Netherlands.
Notes on the questions in the personal income statement (continued)

**Question 4f**
Fill in your exempt income you had as an official with an international organisation. Exempt income is income you receive if you work at any of the following organisations:
- the European Union
- the United Nations
- NATO
- the International Court of Justice
- the European Patent Office
- ESA/Estec

**Question 4g**
Only complete this question if you received pension from the European Union.

**Question 4h**
Fill in this question if you had income from work that was not taxed in the Netherlands and you have not entered under question 4a to 4g.

**Question 4i**
State the revenue from providing premises, claims, life insurance policies, certain purchase options and rights of enjoyment.
The revenue minus the deductible expenses and the exemption are the results from providing assets. More information can be found on belastingdienst.nl.

**Question 4j**
Fill in spousal maintenance received and related lump sum payments.
You need to state the following spousal maintenance payments:
- spousal maintenance you received for yourself from your ex-partner
- old-age pension which your ex-partner continued to pay to you
- lump sum spousal maintenance payments you received from your ex-partner
- rent that your ex-partner continued to pay for the rented house
- rent that your ex-partner paid for your share of the home acquisition debt
- sums you received for the settlement of pension entitlements or annuity payments from which premiums were deducted
- the notional rental value of the house
This only applies if in 2020 you lived in a house that was (jointly) owned by your ex-partner under a (provisional) maintenance arrangement. Was your ex-partner (co) owner of a part of the house? Please state a proportionate part of the notional rental value.
More information can be found on belastingdienst.nl.

**Question 4k**
Please state here regular payments and related lump sum payments from which no wage tax and national insurance contributions are withheld. The expenses you incurred in order to obtain or retain these payments may be deducted.

You must state, for example, the following regular payments:
- regular government grants for your owner-occupied home, such as a contribution for a subsidised owner-occupied home
- other regular payments and provisions or related lump sum payments, such as scholarships and annuity payments. Provisions are payments in a form other than money, therefore payments in kind.

**Question 4l**
By other income we mean:
- the taxable part of a payment received under a capital sum insurance policy
- refunded interest on the home acquisition debt

**Question 4m**
Fill in this question if you used public transport to travel from and to your work and the one-way distance was more than 10 kilometers. More information can be found on belastingdienst.nl.

**Question 4n**
Fill in this question if you and your partner jointly held at least 5% of shares in a company that were not taxed in the Netherlands. More information can be found on belastingdienst.nl.

**Question 4r**
Did you have assets and liabilities that were not taxed in the Netherlands in 2020? And was the value of these assets minus your liabilities higher than € 30,864 on 1 January 2020? If so, fill in your income from savings and investments for question 4r.
You calculate your income from savings and investments with the help of the ‘Calculation Tool Income From Savings and Investments’. Below you can read how to calculate the savings and investments basis.

**Calculation savings and investments basis**
Your capital means your assets and liabilities that did not fall under taxable income in the Netherlands on reference date 1 January 2020.

Assets include:
- bank and giro balances, savings and premium deposits
- shares
- a second home or other immovable property

Liabilities include:
- a personal loan for consumption purposes, such as a car or a holiday
- a negative balance on a bank account
**Notes on the questions in the personal income statement (continued)**

**Example**
On 1 January 2020, your savings amounted to €100,000. In addition, you had a debt of €40,000 in relation to the purchase of a car on 1 January 2020. Your savings and investments basis on 1 January 2020 is €100,000 - €40,000 = €60,000.

Assets not subject to taxes in the Netherlands  € 100,000  
Liabilities not subject to taxes in the Netherlands  € 40,000  
Savings and investments basis  € 60,000  

In the Calculation Tool you enter €60,000 as the Savings and Investments Basis.

**Please note!**
Is your savings and investments basis €0 or negative?  
Please then fill in €0 for question qr.

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### Calculation Tool Income From Savings and Investments (question qr)

**Savings and investments basis.** Read the explanation to question qr.

**Basis Box 1.** Copy from A, however, fill in a maximum amount of €72,797.

- Calculate 67% of B
- Calculate 33% of B

**Basis Box 2.** Deduct: A minus B, however, fill in a maximum amount of €932,775.

- Calculate 21% of E.
- Calculate 79% of E.

**Basis Box 3.** Deduct: A minus B minus E.

- Copy from H.

**Income from savings and investments.** Add: C + D + F + G + I. Fill in results at question qr.