

U.S. TAX RETURN

1. General Information:

- 1.1. a copy of your and your partner's passport, if you hold multiple passports, please attach all;
- 1.2. U.S. social security number;
- 1.3. full name, the date of birth and U.S. Social Security Number (or ITIN) of your fiscal partner;
(Please apply rest of the questions throughout all the Parts also to your partner, if applicable)
- 1.4. information on your marital status, e.g. married, registered partnership, living together, etc.;
- 1.5. if married, is the marriage based on community property or pre-nuptial agreement;
- 1.6. your previous address in the U.S.;
- 1.7. your current address;
- 1.8. the correspondence address you wish to use for the U.S. return;
- 1.9. if you entered the Netherlands with visa, please indicate any limitations;
- 1.10. your 2017 travel summary showing travel to the U.S. and the specific States (see attached template);
- 1.11. a copy of your most recent U.S. Federal and state tax returns (if not prepared by onestopTaxPrep);
- 1.12. did you make any estimated tax payments towards your 2017 Federal and / or state tax liability? If so, please provide amount(s) and date(s) paid;
- 1.13. Did you receive any distribution from a U.S. trust? If yes, please provide the K-1 statement.
- 1.14. confirmation of the exact date that you moved from the U.S., list all the countries you were a resident since then and dates of changing residency;
- 1.15. the date that you moved back to the U.S., if applicable;
- 1.16. any state(s) that you believe you have filing obligation to and your period of tax residency in that state;
- 1.17. did you receive any gifts from a non-U.S. person amounting to more than \$15,601?;
- 1.18. the amount of student loan interest paid in 2017;
- 1.19. charitable contributions made to U.S. based or U.S. affiliated organizations in 2017 (if you donated goods, please indicate original cost price, the value at time of donation and the name of the organization you donated to);
- 1.20. do you and your spouse wish to contribute to the Presidential campaign?;
- 1.21. your most recent Dutch tax return filed (if not prepared by onestopTaxPrep);
- 1.22. If you want us to prepare your 2017 Dutch tax return, please provide the information as listed further in this checklist under DUTCH TAX RETURN. Otherwise, tick the box and provide us with a copy of the Dutch tax return as filed.

2. Children: *(tick the box if not applicable)*

- 2.1. the full names, dates of birth, nationality, U.S. social security numbers and BSN numbers of your children;
- 2.2. if you incurred any child care expenses in the U.S. and / or in the Netherlands please detail expenses and the name of the care provider. Detail per child;
- 2.3. if your employer paid for the (international) school fees, please provide the amounts paid;
- 2.4. inform us if your children earned any (self)employment income during the year;
- 2.5. any investment income on children's bank accounts (interest, dividends or capital gains on financial accounts held in children's name);
- 2.6. If the total aggregate value of all their non-U.S. accounts combined exceeded the \$10,000 at any given moment of the year, they have their own FBAR requirement (please see Part 8).



3. Employment Income: *(tick the box if not applicable)*

- 3.1. U.S. W-2 and other earnings statements for 2017;
- 3.2. 2017 non-U.S. (e.g., Dutch) year-end salary statement;
- 3.3. Last/December salary slips for 2017;
- 3.4. salary slips of months indicating bonus, vacation pay and / or stock options exercise,;
- 3.5. if you have restricted share units, please provide the grant date, vesting periods and sale information;
- 3.6. 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;
- 3.7. if you or your spouse were granted the 30% ruling, please indicate the grant date and expiration date;
- 3.8. value of any specific reimbursements you may have received (moving allowance, school fees, tax return preparation, etc). Also, inform us if these are included in Dutch salary slips.

4. Business Income (including corporations, self-employment, partnerships and freelance): *(tick the box if not applicable)*

- 4.1. If a U.S. business, please provide any U.S. statements received (K-1's or other)
- 4.2. please provide your and/or your partner's business financial statements detailing income and expenses (Profit and Loss statement);
- 4.3. did you operate the business in 2017 from your home? If so, please provide information on your home office (size of home office vs. entire home (not a percentage), direct office expenses, indirect expenses such as utilities, etc.)
- 4.4. if you or your spouse used a car for the business, please indicate the value of the car (in EUR) and business mileage vs. personal mileage;
- 4.5. if your accountant has depreciated any items (in Dutch report referred to as 'Afschrijving'), please provide purchase date, price and description of item.

5. Housing Expenses

- 5.1. if you lived in a rented apartment, please provide your rental expenses, including utilities (excluding TV and telephone), repairs and residential parking expenses;
- 5.2. if you lived in a purchased home, please provide the mortgage interest payments;
- 5.3. a copy of the real estate tax bill that you received in 2017 (indicating the so-called WOZ value of your home);
- 5.4. purchase date of the real estate and the mortgage inception date;
- 5.5. if you refinanced your mortgage or paid off (part of) the principal of your mortgage, please provide the payment date and amount(s);
- 5.6. if you have an investment or savings plan linked to your mortgage (in Dutch generally referred to as a "Kapitaalverzekering"), please provide the year end statement

6. Investment Income: *(please read first and tick the box if not applicable)*

- 6.1. the year-end financial statements that you received from your Dutch (and other non-U.S.) banks, indicating interest and dividend earnings;
- 6.2. your and yoursouse's 1099 statements indicating the amount of interest and dividend earned in the U.S.;
- 6.3. a summary of 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);
- 6.4. if you have a non-U.S. long-term savings or investment account (e.g. Dutch *beleggingsrekening*, *kapitaalverzekering*, *bankspaar*, *levensloop*, French *Retreite*, Israeli



Kupat Gemel or Kerin Hishtalmut, Swedish ITPK, German vermögens or rente, UK ISA or other linked financial plan), please also see Parts 8, 9, 10;

- 6.5. if you or your spouse sold any shares or mutual funds through a non-U.S. (e.g. Dutch) bank or, please provide the purchase price, purchase date, date of sale, sales price;
- 6.6. if you have rental real estate, please provide the date when you started renting out, 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;

7. Retirement Accounts: *(please read first and tick the box if not applicable)*

- 7.1. if you made any contributions to an IRA account (ROTH or Traditional), please provide relating statements and the date contributed;
- 7.2. if you made any 401(k) or IRA roll-overs for the 2017 tax year, please provide relating statements;
- 7.3. if you received any distributions from a U.S. retirement plan, Social Security, Insurance or an estate, please provide relating statements;
- 7.4. please provide the account number, name of the plan and the custodian of any non-U.S. retirement accounts you have (e.g., Dutch lijfrente);
- 7.5. please provide the (estimated) value of any non-U.S. retirement account that you may have;
- 7.6. please provide details of the amount you and / or your employer contributed to your non-U.S. plan in 2017;
- 7.7. if you received distributions from a non-U.S. retirement plan or foreign social security plan, please provide details;
- 7.8. if you have a non-U.S. pension plan structured in a way of investment account, please also see Parts 8, 9, 10.

8. Non-U.S. Investment Accounts or FBAR

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

Please note that PayPal, Amazonaccounts, online gambling accounts (e.g., Pokerstars) and online cryptocurrency (e.g., Bitcoin) wallets have to be included in your FBAR reporting. If you have such an account, please let us know!

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 April 15th. If you cannot make the April 15th due date, an extension until October 15th is possible. All FBAR forms (even those for the previous years) need to be filed electronically.

To prepare these forms on your behalf, please provide:

1. the account numbers and bank details for accounts in your name;
2. the account numbers and bank details for accounts held jointly with others (spouse, partner, children and others, including full name, address and SSN/ITIN (if any) of the joint owners);
3. 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 (include owner information – full name, address, SSN/ITIN (if any));
4. the inactive accounts in your name, jointly held or with signature authority over;

5. 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 specific foreign accounts that need to be reported on the FBAR:

Dutch tax exempt account (kapitaalverzekering, bankspaar, levensloop, spaarloon);

Other countries accounts: e.g., French Retreite, Israeli Kupa Gemel or Kerin Hishtalmut, Swedish ITPK, German vermögens or rente, UK ISA

9. Non-U.S. Financial Assets

In addition to the foreign bank accounts listed in Part 8, did you also have

- 9.1. an interest in a non-U.S. based entity such as a corporation, a partnership, an estate, a foreign (e.g., Dutch) pension plan or a trust, or;
- 9.2. a promissory note, outstanding settlement or a loan agreement with a non-U.S. based institution, or;
- 9.3. a promissory note, outstanding settlement or a loan agreement with a non-U.S. 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-U.S. 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 U.S.), or;
- you are filing jointly and have non-U.S. 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 U.S.).

10. Non-U.S. mutual funds or PFIC

If you have any of the following

- 10.1. A non-U.S. based investment account in your name (e.g. pension plan based on investment plan), or;
- 10.2. A non-U.S. mortgage linked investment account, or;
- 10.3. an off-shore retirement account with investment based assets

then please provide the commencement date, amounts invested on a monthly, yearly or one-off basis, the purchase price of the funds (if any), the sales proceeds and the fair market value of the funds at the end of the year.

11. Cryptocurrency (bitcoins, ethers and other altcoins)

- 11.1. If you converted any cryptocurrency into cash, then this is considered a capital transaction and will be subject to tax (if there is a profit). To determine any gain, please provide the initial purchase date and purchase price and the date of sale and sale's price;
- 11.2. If you traded any cryptocurrency for other cryptocurrency, or used cryptocurrncy to purchase other cryptocurrency, then this is also considered a capital transaction (even if the

- funds are not yet converted to cash). To determine any gain, please provide the initial purchase date and purchase price and the date of trade and value of the trade at that date;
- 11.3. Please provide similar information for trading through CFD's.
- 11.4. The online wallets are considered foreign assets and will need to be disclosed for FBAR purposes. Please provide the highest dollar value for the year per wallet and indicate the number of the wallet and the online broker that holds the wallet.

DUTCH TAX RETURN

If you don't want us to prepare your 2017 Dutch tax return, tick the box and provide us with a copy of the Dutch tax return as filed.

1. General Information:

- 1.1. personal information of your fiscal partner¹ (full name, date of birth, tax ID-number (BSN), nationality etc.); *(Please apply rest of the questions throughout all the Parts also to your partner, if applicable)*
- 1.2. Your personal tax ID-number (BSN) and nationality;
- 1.3. details of your child(ren); full name, date of birth, tax ID-number (BSN), nationality;
- 1.4. a copy of your 2016 Dutch tax return (if not prepared by onestopTaxPrep);
- 1.5. the date that you and your partner registered with the municipality in the Netherlands;
- 1.6. the exact date that you and your partner left The Netherlands (if applicable);
- 1.7. the date that you and your partner de-registered with the municipality in the Netherlands (if applicable);
- 1.8. if you de-registered, the address you provided to the municipality as your new address;
- 1.9. information on any deductions that you may have (medical expenses excluding insurance premiums and 'eigen risico', charitable contributions, alimony payments etc);
- 1.10. a copy of the preliminary refund (Voorlopige Aanslag) you received for the mortgage interest/personal deductions 2017 or any preliminary payments you made for Box 3;
- 1.11. if a home was purchased (and / or sold) during the tax year, a copy of the notary's invoice indicating the purchase date, purchase price and all costs related to the purchase (the so-called 'Nota van Afrekening');
- 1.12. if you received a mortgage loan from your own company or an individual, please provide a copy of the loan agreement ;

2. Assets

If you or your spouse did NOT have the 30% ruling for the entire year 2017, then you will also be subject to Dutch taxation on your worldwide assets if the total value exceeds EUR 25.000 (fiscal

¹ Fiscal partnership for Dutch tax return purposes 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;
- either you or the other adult have a child registered at the same address and you didn't request to exclude partnership with a written statement;
- you were considered fiscal partners in last year's tax return.

partners EUR 50,000) on January 1, 2017 even if you still lived abroad at that time. In this respect, please provide a summary of your assets on January 1, 2017:

- 2.1. your Dutch bank and investment accounts;
- 2.2. your non-Dutch bank and investment accounts;
- 2.3. your offshore bank and investment accounts;
- 2.4. of any savings plans or offshore retirement accounts (Dutch or non-Dutch);
- 2.5. of any structured investment plans that you may have;
- 2.6. of any real estate property you may own (please provide address, year beginning and ending balances of related loans and property value);
- 2.7. of any debts you had (credit card, personal loans, student loans etc);
- 2.8. details of any (ordinary) dividend earnings
- 2.9. Beginning and ending balance of your business bank account (if applicable)
- 2.10. The value of any and all cryptocurrency (Bitcoin, Ethers, etc) wallets that you have online, offline or paper;
- 2.11. Are you a beneficiary in a U.S. trust or an estate? If yes, please provide details