Tax Administration
Belastingdienst
tax Return form A
Income tax
Premiums A.O.V./A.W.W./A.V.B.Z.
I. Issue: January 1, 2021

Date of:

## II. Return: May 31, 2021

The tax return form has to be returned to the Tax Administration, Sint Maarten within 5 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.

For tax payers living on Sint Maarten
Fiscal year January 1, 2020 to December 31, 2020


## 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.

|  | Tax payer | Spouse |
| :--- | :--- | :--- |
| Bank account number: |  |  |
| Name of Bank: |  |  |
| Signature: |  |  |

## Signing of the form

| I hereby declare to have filled out this Tax Return form <br> (including enclosures) clearly, truthfully and without any <br> reservation. | Date: |
| :--- | :--- |
| Signature of tax payer: | Name of spouse: <br> 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.


1d Civil status. Put an $X$ by the one which is applicable. (Permanently separated is considered as not married).
$\square$ Unmarried throughout 2020. Continue with question 1 i .
$\square$ Married throughout 2020. Continue with question 1e.
$\square$ Married part of 2020.
Fill in the date which is applicable:
Date of marriage:

Date of divorce:
(The date as of when you started living permanently separate).
Date spouse died:

| 1e State the name and ID or CRIB number of spouse whose data are not or not correctly stated in the form. | Name: $\qquad$ <br> ID or CRIB number: $\qquad$ <br> (ID number when not in possession of a CRIB number) |
| :---: | :---: |
| 1f Did your spouse have own income in 2020? | No, go to question 1 i . Yes, go to question 1 g . |
| 1g Are you married under the separate estate arrangement? | No, go to question 1i. Yes, go to question 1 h . |
| 1h Are you requesting for separate levy of 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 2020? | Yourself: <br> Your spouse: |

2a Is the expatriate regulation applicable to you or your spouse in 2020 ?
$\square$ Yes, to myself
$\square$ Yes, to my spouse

2b Is the "penshonado" regulation applicable to you or your spouse in 2020? 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).Yes, myselfYes, my spouse$5 \%$10 \%Fictitious fl. 150,000.=Fictitious fl. 500,000.=
$\square$ No
$\square$ Yes, myself
$\square$ Yes, my spouse

2d Do you employ domestic personnel?

2e Did you, your spouse and/or minor child(ren) have income from sources abroad in 2020?
$\square$ No
$\square$ Yes, namely ___ (Fill in the number of persons).
$\square$ Yes, myself
$\square$ Yes, my spouse
$\square$ Yes, my (minor) child
$\square$ No
If so: From which countries?
What did the income consist of?

2 A Are you or your spouse requesting for the prevention of double taxation?
$\square$ No
$\square$ Yes, myself. (Fill in Model D on page 20).
$\square$ Yes, my spouse. (Fill in Model D on page 20).

2g Are you or your spouse requesting application of a special rate?Yes, myself
$\square$ Yes, my spouse
If so: on which income and for which amount?

2h Did you, your spouse or minor child(ren) possess any of the following in 2020;

- Shares in a limited liability company?
- Other stocks (shares and bonds)?

2 Did you, your spouse or minor child(ren) receive income from undivided estate in 2020?

If you ticked yes, mention legal person(s) and the extent of interest.
$\square$
$\square$ Yes, namely
$\square$ Yes, namely
$\square$ Yes, myself
$\square$ Yes, my spouse
$\square$ Yes, my (minor) childNo

## 3 Income from employment, pensions and allowances.

Note! Use the data from the wage tax card.

## Man

## Income from present employment and AOV/AWW-allowances

Name and address of employer
Premiums AOV/AWW
employee's part total premiums

Premiums AVBZ
Wage tax
total premiums


## Income from past employment (pensions)



## Woman

## Income from present employment and AOV/AWW-allowances



## Income from past employment (pensions)



[^0][^1]3a Total income considered for withholding wage tax. (See above)

| Man | Woman |
| :--- | :--- |
| fl | $\mathrm{fl}^{2}$ |

3b Car owned by the business. (Please enclose documents for evidence).
3c Other income derived from labor (extra earnings)
$\mathrm{fl} \quad \mathrm{fl}$ $\qquad$
(Please enclose documents for evidence and specification).
3d Add: 3a plus 3b plus 3c
fl $\qquad$ fl $\qquad$
Man Woman
3e Pension premiums (employee's part) $\qquad$
$\qquad$
$3 f$ Savings or provision funds ( $5 \%$, max fl 840)
3g Fixed deduction (fl 500) or real expenses*
$\qquad$ fl $\qquad$
$\qquad$ (Please enclose documents for evidence and specification).
fl $\qquad$ $+\mathrm{fl}$
$\qquad$ _+

3h Add: 3e plus 3f plus 3g
3i Deduct: 3d minus 3h (If negative fill in 0).
fl $\qquad$ - fl $\qquad$ -
Fill in at question 6 a

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

## 4 Net proceeds from enterprise or occupation

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

|  |  | Man | Woman <br> fl $\qquad$ |  |
| :---: | :---: | :---: | :---: | :---: |
| 4a | Proceeds from enterprise or occupation | fl |  |  |
| 4b | Deduct: investment allowance |  | fl | - |
| 4c | Subtract: 4a minus 4b | fl | fl |  |
| 4d | Add: desinvestment allowance |  | $+\mathrm{fl}$ | + |
| 4e | Add: 4c plus 4d | fl | fl |  |
| 4 f | Proceeds from undivided estate $\mathrm{fl}^{\text {_ }}$ |  |  |  |
| 4 g | Costs related to undivided estate $\mathrm{fl}^{\text {c_ }}$ - $\mathrm{fl}^{\text {- }}$ |  |  |  |
| 4h | Subtract: $\mathbf{4 f}$ minus $\mathbf{4 g}$ | $\mathrm{fl}$ | $+\mathrm{fl}$ | + |
| $4 \mathbf{i}$ | Add: 4e plus 4h Fill in at question 6b | fl | fl |  |
| 4j | Turnover according to the annual statement for the income tax | fl | fl |  |
| 4k | Minus: total of sales according to turnover tax forms | fl | $f 1$ | - |
| 41 | Subtract: 4j minus 4k | fl | fl |  |

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

## 5 Net proceeds from rights to periodical benefits that are part of your personal income

5a Scholarship/ disability allowance/ allowance due to closing of business/ allowance due to divorce or allowance due to divorce from bed and board.

5b Deduct: Deductible costs related to these proceeds
Man
fl $\qquad$ Woman fl $\qquad$ fl $\qquad$ - fl $\qquad$ -

5c Subtract: 5a minus 5b
5d Proceeds from undivided estate
fl $\qquad$ fl $\qquad$
fl $\qquad$ fl $\qquad$

5e Costs related to undivided estate
fl $\qquad$ - fl $\qquad$ -
$5 f$ Subtract: 5d minus 5e
5g Add: 5c plus 5 If negative fill in 0 .
$\qquad$ + fl $\qquad$ $+$
fl $\qquad$ fl $\qquad$

Note! Fill in the negative amount on page 21.
5h Deduct: deductible expenses of previous years not taken into consideration
5i Subtract: 5g minus 5h
Fill in at question $6 c$
fl $\qquad$ - fl $\qquad$ -

Note! Enclose all documents for evidence!
6 Calculation of personal income


Mention the insurance company, the policy number, the amount and the maturity date(s) of the annual premiums.
Note! Please enclose documents for evidence!

7g ZOG premium
7h Add: 7e plus 7f plus 7g
Fill in summary list


## 8 Set off of losses

Mention the amount of the set-off of losses for the years 2015, 2016, 2017, 2018 and 2019 from yourself and your spouse.

## Set off of losses (yourself)

| Year | Loss | Losses already compensated <br> in previous years | Losses to be compensated in <br> calendar year | Losses still to be <br> compensated |
| :---: | :--- | :--- | :--- | :--- |
| 2015 |  |  |  |  |
| 2016 |  |  |  |  |
| 2017 |  |  |  |  |
| 2018 |  |  |  |  |
| 2019 |  |  |  |  |
|  |  |  |  |  |

Set off of losses (your spouse)

| Year | Loss | Losses already compensated <br> in previous years | Losses to be compensated in <br> calendar year | Losses still to be <br> compensated |
| :---: | :--- | :---: | :---: | :---: |
| 2015 |  |  |  |  |
| 2016 |  |  |  |  |
| 2017 |  |  |  |  |
| 2018 |  |  |  |  |
| 2019 |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

## 9 Basic reduction and allowances

## Child allowance

Please fill in the following information of the child(ren).

| First name in full / <br> Initials | Last name | Date of birth | Address if it is not the <br> same as yours | If applicable: type of education, <br> including name and address of <br> the institution |
| :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |



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 maried persons

Note! If you have been married throughout the year then the spouse with the lowest personal income (see question 6) has only to 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 $\mathbf{C}$ 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.

10a Annuities and allowances
10b Deduct: Deductible costs related to these proceeds
10c Subtract: 10a minus 10b
10d Proceeds from undivided estate
10e Costs related to undivided estate
10f Subtract: 10d minus 10e
10 g Add: 10c plus 10f If negative fill in 0 .
Note! Fill in the negative amount on page 21.
10h Deduct: deductible expenses of previous years, not taken into consideration
10 i Subtract: 10g minus 10h

Fill in summary list
fl $\qquad$
$\qquad$
fl $\qquad$ -
fl $\qquad$
$\qquad$ -
fl $\qquad$ $+$
fl $\qquad$ $+$
fl


Note! Enclose all documents for evidence!

11 Proceeds from immovable(s)
Note! Declare $65 \%$ of the rental proceeds, as in so far not being used for exploiting an enterprise or occupation.
11a Proceeds from immovables $\qquad$
11b Interests on debts and costs of loans
fl $\qquad$
11c Premiums life-insurance $\qquad$
11d Add: 11b plus 11c
11e Subtract: 11a minus 11d
11f Proceeds from undivided estate
fl $\qquad$
11g Costs related to undivided estate $\qquad$ -
fl $\qquad$ -
fl $\qquad$

11h Subtract: 11f minus 11g
11i Add: 11e plus 11h If negative fill in 0 .
$\qquad$
fl
+

Note! Fill in the negative amount on page 21.
11j Deduct: deductible expenses of previous years, not taken into consideration
11k Subtract: 11i minus 11j
Fill in summary list
Note! Enclose all documents for evidence!

Mention address of the immovable(s).
$\qquad$
$\qquad$

Mention the name of the creditor, and the amount of the debt on December 31, 2020.

## 12 Net income of minor child(ren)

12a Income of your minor child(ren) (other than the personal income and the personal deductions of your minor child(ren))

12b Proceeds from undivided estate

12c Costs related to undivided estate
12d Subtract: 12b minus 12c
12e Add: 12a plus 12d
Note! Enclose the documents and a specification.
For more information, consult the explanatory brochure!
fl $\qquad$
fl $\qquad$
fl $\qquad$ $-$
fl $\qquad$ $+$
fl

## 13 Interests and dividends

13a Interest received on domestic savings (savings account)

13b Interest received on foreign savings (savings account)
13c Interest received on bonds and other claims

13d Foreign dividends (not derived from foreign investments companies)
13e Fictitious return (profit from foreign investments companies and exempted companies not paid out)

13f Add: 13a upto and including 13e
13g Deduct: Deductible costs related to these proceeds.
13h Subtract: 13f minus 13g.
13i Proceeds from undivided estate
13j Costs related to undivided estate
fl $\qquad$
fl $\qquad$ -

13k Subtract: 13i minus 13j
131 Add: 13h plus 13k If negative fill in 0.
Note! Fill in the negative amount on page 22.
13m Deduct: deductible expenses of previous years, not taken into consideration

## 13n Subtract: 131 minus 13m

Fill in summary list
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$ +
fl $\qquad$
fl $\qquad$ -
fl $\qquad$

Note! Enclose all documents for evidence!

## Balances on December 31, 2020

Total of domestic bank balances and other claims
Total of foreign bank balances and other claims
fl $\qquad$
fl $\qquad$

Cash money to an amount of more than fl. 5.000Yes
No

## 14 Other income

## Substantial interest

14a Regular proceeds from substantial shareholding
14b Fictitious return (profit from foreign investment companies and exempted companies not paid out)

14c Add: 14a plus 14b
14d Deduct: Deductible costs related to these proceeds
14e Subtract: 14c minus 14d
14 Proceeds from undivided estate
fl $\qquad$
14g Costs related to undivided estate
fl $\qquad$ $-$

14h Subtract: 14 f minus 14 g
14i Add: 14e plus 14h If negative fill in 0.
Note! Fill in the negative amount on page 22.
14j Deduct: deductible expenses of previous years, not taken into consideration
14k Subtract: 14i minus 14j
Fill in summary list
fl
$\qquad$
fl $\qquad$ $+$
fl
fl $\qquad$

## c Add. 14a plus $14 b$

fl $\qquad$ -
fl $\qquad$


## 15 Personal burdens

Note! Enclose documents for evidence!

## Own residence

Only fill in this question if in 2020 you and/or your spouse had an own home at your disposal, which served as main residence.
Note! The costs of maintenance, the interest on loans, etc of for example your second home or vacation home are not deductible.

15a Costs of maintenance (max. fl. 3000)
15b Interest on debts and costs of loans and premium term life insurance (max. fl. 27.500)
15c Premiums fire and natural disasters insurance
(also applicable for other dwellings at your disposal)
15d Add: 15a plus 15b plus 15c

Mention the name of the creditor and the amount of the debt on December 31, 2020.
$\qquad$

## Annuities

15e Annuities, pensions, other periodical payments and allowances.
fl $\qquad$

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

## Interest on loans

15f Interest of debts and the costs of loans (as far as not mentioned in question 15b).
Max fl. 2.500 for a single person and max. fl. 5.000 for a married person.
fl $\qquad$

Mention the name of the creditor and the amount of debt on December 31, 2020.

## Donations

15g Donations to institutions established on Sint Maarten
fl $\qquad$
15h Deduct: $1 \%$ of the (combined) income (minimum of fl. 100)
fl $\qquad$ -

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

15j Add: 15d plus 15e plus $15 f$ plus $15 i$
Fill in summary list
fl $\qquad$ $+$
fl $\square$

## 16 Extraordinary burdens

## Costs of living, sickness, childbirth, diablity, death

16a Expenses for maintenance of:

- Children 27 years of age or older and next of kin*
- Sick or disabled children up to and including 26 years of age
fl
fl $\qquad$ $+$

Total
16b Deduct: Compensation related to these expenses
16c Subtract: 16a minus 16b
fl
fl $\qquad$ -
fl $\qquad$
State the name, place of residence and ID- or CRIB number of the recipient and his/her relation with you.
*Maximum 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
16e Deduct: Compensation related to these expenses
16 Subtract: 16d minus 16e
16g Add: 16c plus $16 f$
16h Deduct: threshold (5\% of the (combined) income with a minimum of fl. 1.500)
16 i Subtract: 16 g minus 16 h
fl
fl $\qquad$ -
fl $\qquad$
fl $\qquad$
fl $\qquad$ -
fl $\qquad$

## Study

16j Expenses for training or study for a profession for yourself or your spouse
16k Deduct: Compensation related to these expenses
fl $\qquad$
fl $\qquad$ -

161 Subtract: 16j minus 16k
$\mathbf{1 6 m}$ Expenses for the costs of study of children up to and including 26 years of age, attending a MBO, HBO, university or comparable type of education.
(fl 10.000 maximum per child per parent)
16n Deduct: Compensation related to these expenses
160 Subtract: 16m minus 16n
fl $\qquad$
fl $\qquad$
fl $\qquad$ -
fl $\qquad$
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.

## Summary list A



## 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
Periodical benefits
Immovable(s)
Interest and dividends
Other income:
Regular proceeds
Benefits from alienation

Other income

## Your income

Personal deductions

Personal burdens
Extraordinary burdens

Income minor children
Your net income

Tax loss carryback
Your taxable income

Question 8
Question 7h
Question 15j
Question 16p

Question 12e

Subtract: D minus E

Question 9e
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$
$\qquad$
fl $\qquad$
$\qquad$ $+$
fl

- $\qquad$ A
$\qquad$ $+$
fl
A minus B plus C
$\qquad$ - B
fl $\qquad$ $+\mathbf{C}$
$\qquad$ D
fl $\qquad$ - $\mathbf{E}$

fl $\qquad$


## Summary list C

For: Married persons who requested separate levy of the components of the net income other than the personal income and the personal deductions

|  |  | Man |
| :--- | :--- | :--- |
| Your personal income | Question 6d | $\mathrm{fl}_{\square}$ |
| Periodical benefits | Question 10i | $\mathrm{fl}^{\square}$ |
| Immovable(s) | Question 11k | fl |
| Interest and dividends | Question 13n | fl |

## Woman

fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$ $+$

## Your income

Personal deductions
Personal burdenss
Extraordinary burdens

Income minor children
Your net income

Tax loss carryback
Your taxable income

Basic reduction and allowances
fl $\qquad$ A

Question 8
D minus $\mathbf{E}$

Question 9e

## Question 7h

Question 15j
Question 16p

Question 12e
A minus B plus C
fl $\qquad$ D
fl $\qquad$
fl $\qquad$
fl $\qquad$ $+$
fl $\qquad$ - B
fl $\qquad$ $+\mathrm{C}$
A
fl $\qquad$
fl $\qquad$
fl $\qquad$
fl $\qquad$ $+$
fl $\qquad$ - B
fl $\qquad$ $+\mathbf{C}$
fl $\qquad$ D
$\qquad$ - E

```
fl
fl
```

$\square$

fl $\qquad$
fl $\qquad$

## Model A

For unmarried couples: combined request to the Inpector of Taxes

## Question: 9

$\square$ We request the transfer of the child allowance.

Name child(ren) $\qquad$

Your signature

Name and signature of your partner $\qquad$

ID or CRIB number of your partner

## Model B

## For single parent

## Question: 9

$\square$ 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 $2 f$

Mention your 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 <br> this income | Foreign tax |
| :--- | :--- | :--- | :--- | :--- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

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

Question 5: Net proceeds from rights to periodical benefits, which form part of the personal income

| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| :---: | :---: | :---: | :---: |
| 2015 |  |  |  |
| 2016 |  |  |  |
| 2017 |  |  |  |
| 2018 |  |  | Total |
| 2019 |  |  |  |
| 2020 |  |  |  |

Question 10: Proceeds from periodical benefits, which do not form part of the personal income

| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| :---: | :---: | :---: | :---: |
| 2015 |  |  |  |
| 2016 |  |  |  |
| 2017 |  |  |  |
| 2018 |  |  | Total |
| 2019 |  |  |  |
| 2020 |  |  |  |


| Question 11: Proceeds from immovable(s) |  |  |  |
| :---: | :---: | :---: | :---: |
| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| $\mathbf{2 0 1 5}$ |  |  |  |
| $\mathbf{2 0 1 6}$ |  |  |  |
| 2017 |  |  |  |
| $\mathbf{2 0 1 8}$ |  |  |  |
| $\mathbf{2 0 1 9}$ |  | Total |  |
| 2020 |  |  |  |

Question 13: Interests and dividends

| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| :---: | :---: | :---: | :---: |
| 2015 |  |  |  |
| 2016 |  |  |  |
| 2017 |  |  |  |
| 2018 |  |  | Total |
| 2019 |  |  |  |
| 2020 |  |  |  |

Question 14: Regular benefits

| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| :---: | :---: | :---: | :---: |
| 2015 |  |  |  |
| 2016 |  |  |  |
| 2017 |  |  |  |
| 2018 |  |  | Total |
| 2019 |  |  |  |
| 2020 |  |  |  |

Question 14: Other income

| Year | Deductible costs | Costs already compensated <br> in previous years | Costs to be compensated <br> in calendar year |
| :---: | :---: | :---: | :---: |
| 2015 |  |  |  |
| 2016 |  |  |  |
| 2017 |  |  |  |
| 2018 |  |  |  |
| 2019 |  |  | Total |
| 2020 |  |  |  |


[^0]:    Fill in at question 3a
    A plus $B \quad f 1$ $\square$

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

