

2021

INCOME TAX B-RETURN FORM

Country: Sint Maarten

For tax payers NOT living on St. Maarten

Fiscal year: January 1, 2021 to December 31, 2021

Date : I. Issued: *January 1, 2022*

II. Returned: *May 31, 2022*

To be returned within **5 months** to the Inspectorate that issued this form.

Note! No extension will be granted after the return date.

Note! Make a copy of the form for your own file.

Authorization

If you so wish, you can opt for the Receiver's Offices to deposit your refundable Income tax on your bank account. If you wish to make use of this possibility, please fill in the authorization below.

I hereby authorize the receiver to deposit the refund.

Bank account number	
Name of bank	
Signature	

Signing of the form

I hereby declare to have filled out this Tax Return form with the enclosures clearly, truthfully and without any reservations

Date _____

Signature _____

1. Personal data

1a. If your name, address, ID or CRIB number on the front page are not stated or not stated correctly, please state the correct data.

1b. Your email address, telephone or fax number.

1c. By which person on St. Maarten can information be obtained pertaining to this income tax return.

Name: _____
Address: _____
Telephone: _____

1d. What is your date of birth?

1e. State the name and ID number of your spouse.

Name: _____
ID number: _____

1f. Are you requesting the application of a special rate?

- No
- Yes

If so: for what income and for what amount?

2. Proceeds from immovables, in as far as they are not in use for own enterprise or occupation.

Note! Declare 65% of the rental proceeds:

2a. Proceed from immovables		fl. _____
2b. Interest on debts and costs of loans	fl. _____	
2c. Premiums compulsory, diminishing term life insurance	fl. _____+	
2d. Add: 2b plus 2c		fl. _____-
2e. Subtract: 2a minus 2d <i>If negative fill in 0</i>		fl. _____
Note! Fill in negative amount on page 8.		
2f. Deductible costs of previous years not taken into account		fl. _____-
2g. Subtract: 2e minus 2f <i>If negative fill in 0</i>	Fill in summary list	fl. _____
Note! Enclose all documents for evidence.		

Mention the address of the immovable(s)

Mention name of creditor and the amount of the debt on 31 December 2021.

_____	fl. _____
_____	fl. _____

3. Net proceeds from enterprise or occupation

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

3a. Proceeds from enterprise		fl. _____
3b. Deduct: Investment allowance		fl. _____-
3c. Subtract: 3a minus 3b		fl. _____
3d. Add: dis-investments allowance		fl. _____+
3e. Add: 3c plus 3d	Fill in summary list	fl. _____
3f. Turnover according to annual account for the income tax		fl. _____
3g. Minus: total of sales according to turnover tax or sales tax forms.		fl. _____-
3h. Total: 3f minus 3g		fl. _____

Here you have to explain the difference between 3f and 3g.

Mention here the businesses and occupations which are operated by yourself, permanent representatives or authorized persons on St. Maarten.

4. Income from employment.

4a. Proceeds from existing employment	fl. _____
4b. Proceeds from functions (commissioners or managers)	fl. _____
4c. Proceeds from pensions	fl. _____ +
4d. Add: 4a plus 4b plus 4c	fl. _____
4e. Minus: Fixed deduction (fl. 500) or real expenses *	fl. _____ -
4f. Subtract: 4d minus 4e	fl. _____

Fill in summary list

Note! Please enclose documents for evidence.

* The fixed deduction of fl. 500 is not applicable for income from past employment.

Name and address of employer or withholding entity.

Wage tax withheld

_____	fl. _____
_____	fl. _____
_____	fl. _____ +
	fl. _____

5. Net proceeds from movable capital generated from enterprise or occupation / product

5a. Proceeds from movable capital (not being stocks)	fl. _____
5b. Minus: Deductible costs related to these proceeds	fl. _____ -
5c. Subtract: 5a minus 5b <i>If negative fill in 0</i>	fl. _____
Note! <i>Fill in negative amount on page 8.</i>	
5d. Deductible costs of previous years not taken into account	fl. _____ -
5e. Subtract: 5c minus 5d <i>If negative fill in 0</i>	fl. _____

Fill in summary list

Note! Please enclose documents for evidence.

6. Proceeds from movable capital.

- 6a.** Proceeds from mortgage claims fl. _____
- 6b.** Profit distribution and interest received from a corporation registered on St. Maarten, in which the taxpayer holds a considerable interest (with the exception of entities making use of the transitional regulation for the offshore or entities subjected to the ship registration tax ordinance). fl. _____
- 6c.** Proceeds from the alienation of considerable-interest shares (with the exception of entities making use of the transitional regulation for the offshore or entities subjected to the ship registration tax ordinance). fl. _____ +
- 6d. Add: 6a plus 6b plus 6c** fl. _____
- 6e. Minus:** Deductible costs related to these proceeds fl. _____ -
- 6f. Subtract: 6d minus 6e** *If negative fill in 0* fl. _____
- Note!** *Fill in negative amount on page 8.*
- 6g.** Deductible costs of previous years not taken into account fl. _____ -
- 6h. Subtract: 6f minus 6g** *If negative fill in 0* **Fill in summary list** fl. _____

Note! *Please enclose documents for evidence.*

Mention names of mortgagers or owners of the burdened properties, if there are mortgage claims on the properties.

7. Donations.

- 7a.** Donations to institutions registered in St. Maarten fl. _____
- 7b. Minus:** 1% of your income (a minimum of fl. 100) fl. _____ -
- 7c. Subtract: 7a minus 7b** **Fill in summary list** fl. _____

The balance should not exceed more than 3% of your income.
Mention the amount of the income

fl. _____

Note! *Please enclose documents for evidence.*

8. Loss compensation.

Year	Losses	Losses already compensated in previous years	Losses to be compensated in calendar year	Losses still to be Compensated
2016				
2017				
2018				
2019				
2020				
2021				
		Fill in summary list		

Summary statement

Immovable(s)	Question 2g	fl. _____	
Business or occupation	Question 3e	fl. _____	
Employment	Question 4f	fl. _____	
Movable capital	Question 5e	fl. _____	
Movable capital not invested in your own enterprise or occupation.	Question 6h	fl. _____ +	
Your income			fl. _____ A
Donations	Question 7c		fl. _____ - B
Your net income		Subtract: A minus B	fl. _____ C
Loss compensation	Question 8		fl. _____ - D
Your taxable income		Subtract: C minus D	fl. _____
Basic reduction			fl. _____

Additional data

Space for additional data

If the space given in this form to answer one or more questions, or to give an explanation is not sufficient, please continue on (a) separate sheet(s).

Be sure to state your name, ID- or CRIB number and the fiscal year on the separate sheet (s).

Deductible expenses which were not taken into consideration 2016 - 2021

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

Question 2g: Immovable(s).			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2016			
2017			
2018			
2019			
2020			
2021			
Fill in summary list			Total

Question 5e: Movable capital generated from enterprise or occupation / product.			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2016			
2017			
2018			
2019			
2020			
2021			
Fill in summary list			Total

Question 6h: Movable capital not invested in your own enterprise or occupation.			
Year	Deductible costs	Costs already compensated in previous years	Costs to be compensated in calendar year
2016			
2017			
2018			
2019			
2020			
2021			
Fill in summary list			Total

