



# Belgian Resident Individual Income Tax Return

## Income year 2018

**CONFIDENTIAL FILE**

*This questionnaire is designed to provide us useful information to complete your individual tax return. The information provided is therefore likely to be transmitted to the Belgian tax authorities. In accordance with GDPR regulations, the provided data are not to be used for commercial purposes. Please note that this questionnaire is not exhaustive and therefore we recommend you to contact us in case of questions regarding your income / expenses.*

1

SA Tax Consult NV

Avenue du Dirigeable/  
Luchtschipaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

## 1. Personal information

Should your personal information not have been subject to changes compared to the information provided in 2017 (and it is not the first time we assist to prepare your return), please check the box and go directly to point 2.

### A. Name

- Name \_\_\_\_\_
- First Name \_\_\_\_\_
- Name spouse or legal cohabitant (\*) \_\_\_\_\_
- First Name spouse or legal cohabitant (\*) \_\_\_\_\_

Did your spouse/ legal cohabitant earn any income in 2018 in Belgium? <sup>1</sup> Yes  No   
 Did your spouse/ legal cohabitant earn any income in 2018 outside of Belgium? <sup>1</sup> Yes  No   
 Was your spouse/ legal cohabitant living with you in Belgium? Yes  No   
 Disabled spouse/ legal cohabitant <sup>2</sup> Yes  No

(\*) ! **Legal cohabitant:** to qualify for such status, partners must file an official and specific statement at the Belgian city hall. The registration at the same address is not enough! Fiscally, the legal cohabitant is regarded as a spouse.

### B. Family Status (status on 01/01/2019)

- |                      |                          |                                |                          |
|----------------------|--------------------------|--------------------------------|--------------------------|
| - Single             | <input type="checkbox"/> | - Divorced                     | <input type="checkbox"/> |
| - Living together    | <input type="checkbox"/> | - Separated from bed and board | <input type="checkbox"/> |
| - Married            | <input type="checkbox"/> | - Living separately            | <input type="checkbox"/> |
| - Legally Cohabiting | <input type="checkbox"/> | - Widower or widow             | <input type="checkbox"/> |

If a change in your family status occurred in 2018, please indicate when (DD/MM/YY): \_\_\_\_\_  
 In case you got married/became legally cohabitant during 2018, please indicate whether your spouse/partner received net remuneration exceeding EUR 3.200,00 Yes  No   
 Are you a single parent with dependent children? Yes  No

### C. Residence

Current address \_\_\_\_\_  
 \_\_\_\_\_  
 Address on 01/01/2019 (if different from current address) \_\_\_\_\_  
 \_\_\_\_\_  
 E-mail address \_\_\_\_\_  
 \_\_\_\_\_

May we use this e-mail address to send personal data to you? Yes  No

#### If you moved during 2018

Date of the move (DD/MM/YY) \_\_\_\_\_  
 Address before the move \_\_\_\_\_  
 \_\_\_\_\_

<sup>1</sup> If applicable, please add the relevant details.

<sup>2</sup> If applicable, please add the relevant certificate.

#### D. Bank account on which tax refunds can be reimbursed

IBAN-bank account \_\_\_\_\_  
 BIC-code (only if bank account outside of Belgium) \_\_\_\_\_  
 Name of the holder of the bank account \_\_\_\_\_

#### E. Dependents (status on 01/01/2019)

Children or other dependents, living with you and/or are fully supported by you:

Name	First Name	Birth Date (DD/MM/YY)	Relationship	Disabled (Y/N)	Joint Custody <sup>3</sup> (Y/N)

Did any of these dependents receive an income (student jobs, alimony payments...) of their own?  
 Yes  No

If so, please provide us with the relevant information.

## 2. Professional income

Please indicate the **worldwide professional income (Belgian and foreign source) for both partners** received during 2018, including replacement income.

#### A. Belgian sourced professional income

Please provide us with the relevant information / fiche (official salary statement).

- Salary form 281.10: employment income
- Salary form 281.20: director's income
- Salary form 281.12: illness and invalidity benefit
- Salary form 281.13: pre-pension and unemployment benefit
- Salary form 281.11, 281.14, 281.15 en 281.16: pension and all other replacement income (maternity, career break, long-term illness ...)
- Salary form 281.30 en fiche 281.50: prizes, subsidies and commissions
- Any other document provided by the debtor of the income

<sup>3</sup> Joint custody: the tax deduction relating to dependents can be split with the other parent when the parents are not living together.

## B. Other information

In case you received **benefits or any other taxable income** in 2018 from your employer or a company related to your employer, which is **not included** in the above-mentioned salary forms (e.g. company car, free housing, free utilities, participation in the savings plan of the company etc.), please indicate the benefit and the corresponding amount:

\_\_\_\_\_ EUR \_\_\_\_\_  
 \_\_\_\_\_ EUR \_\_\_\_\_

In case you paid for **Belgian social security contributions as a self-employed**, please indicate the amount:

- Social security contributions EUR \_\_\_\_\_  
 - Payments into Free Complementary Pension Fund EUR \_\_\_\_\_

Please provide us with the relevant certificates.

## C. Foreign source professional income

Please complete per country and per debtor:

Country			
Amount received (in foreign currency)			
Nature of the amount received (employment income, bonus, directors' fees, income from insurance, replacement income, other)			
Amount of foreign social security contributions paid			
Amount of foreign taxes paid, withheld, or reimbursed in 2018 on this income			
Name and address of the debtor of this income			

Please provide us with the relevant information / certificates.

**D. Stock options / Warrants**

Have you been granted **stock options / warrants** in 2018?  
If so, we refer to enclosure 1 (p.19).

Yes  No

Please provide us with the relevant information / certificates.

**E. Self-employed income**

Please provide us with detailed information and documentation related to self-employed income and costs relating to 2018 and indicate all relevant information:

---

---

---

---

---

---

---

### 3. Real estate Income

Do you or your spouse/legal cohabitant own **real estate** in Belgium or abroad?

- No  Please go directly to page 11 of the organizer (investment income).
- Yes  Please complete this page and the following.

For married people or legal cohabitants, the taxation of real estate depends on your marriage or relationship settlement. Please indicate what is applicable to you:

- In general, Belgium considers real estate income as marital *community property* and therefore it is split evenly between the partners, regardless of who owns the real estate.
- However, if your marriage or relationship settlement treats real estate income as *separate property*, the real estate income is not split evenly between the partners. You need to specify how the income is allocated.

Please complete the next page for *each real estate property separately*. Please indicate whether you or your partner are/is full owner, bare owner or beneficial owner.

In case you own more than 2 real estate properties, please copy the two next pages for completion and attachment.

**SA Tax Consult NV**

Avenue du Dirigeable/  
Luchtschipaan 8  
Bruxelles 1170 Brussel

Uitbreidingsstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

**Real estate n° 1**

land

building

**General information**

Address \_\_\_\_\_

Is this real estate the personal dwelling occupied by you and your family? Yes  No   
 In case you are not the full owner, please specify:  beneficial owner  bare owner

Allocation of income between partners You \_\_\_\_\_% Partner \_\_\_\_\_%

Notional rental value ("Kadastraal inkomen" / "Revenu Cadastral") not indexed (net) EUR \_\_\_\_\_

In case the real estate is not located in Belgium, please indicate in which country and mention the yearly rental income or deemed rental income reduced with foreign real estate taxes actually paid. Please provide us also with the property tax or any other document similar to the real estate tax in this respect:  
 Country \_\_\_\_\_ EUR \_\_\_\_\_

Date of purchase if occurred in 2018 (DD/MM/YY) \_\_\_\_\_

Date of sale if occurred in 2018 (DD/MM/YY) \_\_\_\_\_

Date of first occupation (DD/MM/YY) \_\_\_\_\_

In case you bought this real estate in 2018: please attach a copy of the deed, the mortgage contract (if applicable) and the real estate tax bill.

Are you or your partner using part of your house for business purposes? Yes  No   
 If yes, please indicate the percentage \_\_\_\_\_%

In case the real estate was fully or partially let, please indicate if it has been let for business purposes: Yes  No

If yes, please indicate the following  
 - Rent received in 2018 EUR \_\_\_\_\_  
 - Surface used for business purposes according to the lease \_\_\_\_\_%  
**(in case of furnished rent, please complete point D. on page 12)**

Please attach a copy of the lease contract.

**(Mortgage) Loan (see page 15 for the specific Belgian loan called 'green loan')**

Personal dwelling on 31/12 of the year of conclusion of the loan? Yes  No   
 Only dwelling on 31/12 of the year of conclusion of the loan?  
 You Yes  No  Your partner Yes  No

Purpose of loan:

- Construction
- Purchase with payment of VAT
- Renovation
- Purchase with payment of registration duties

Amount borrowed EUR \_\_\_\_\_  
 Total amount of interest paid in 2018 EUR \_\_\_\_\_  
 Total amount of capital redemption reimbursed in 2018 EUR \_\_\_\_\_  
 Date of the mortgage loan (DD/MM/YY) \_\_\_\_\_ Duration of the loan \_\_\_\_\_

Please attach a copy of the mortgage certificate from your bank.

In case of a refinancing mortgage loan, please provide us with the relevant information concerning the initial mortgage as well as concerning the refinancing mortgage. The amount of the anticipated reimbursement of your mortgage should also be communicated to us.

**Life insurance**

Is your mortgage loan guaranteed by a life insurance? Yes  No   
 If yes:

Life insurance concluded by	you	your spouse/partner
- Total amount of capital insured	EUR _____	EUR _____
- Amount of premiums paid in 2018	EUR _____	EUR _____
- Beginning date of the contract	_____	_____

Please attach a copy of the certificate from the financial institution.



Real estate n° 2

land

building

**General information**

Address \_\_\_\_\_

Is this real estate the personal dwelling occupied by you and your family? Yes  No   
 In case you are not the full owner, please specify:  beneficial owner  bare owner

Allocation of income between partners You \_\_\_\_\_% Partner \_\_\_\_\_%

Notional rental value ("Kadastraal inkomen" / "Revenu Cadastral") not indexed (net) EUR \_\_\_\_\_

In case the real estate is not located in Belgium, please indicate in which country and mention the yearly rental income or deemed rental income reduced with foreign real estate taxes actually paid. Please provide us also with the property tax or any other document similar to the real estate tax in this respect:  
 Country \_\_\_\_\_ EUR \_\_\_\_\_

Date of purchase if occurred in 2018 (DD/MM/YY) \_\_\_\_\_  
 Date of sale if occurred in 2018 (DD/MM/YY) \_\_\_\_\_  
 Date of first occupation (DD/MM/YY) \_\_\_\_\_

In case you bought this real estate in 2018: please attach a copy of the deed, the mortgage contract (if applicable) and the real estate tax bill.

Are you or your partner using part of your house for business purposes? Yes  No   
 If yes, please indicate the percentage \_\_\_\_\_%

In case the real estate was fully or partially let, please indicate if it has been let for business purposes: Yes  No

If yes, please indicate the following  
 - Rent received in 2018 EUR \_\_\_\_\_  
 - Surface used for business purposes according to the lease \_\_\_\_\_%  
**(in case of furnished rent, please complete point D. on page 12)**

Please attach a copy of the lease contract.

**(Mortgage) Loan (see page 15 for the specific Belgian loan called 'green loan')**

Personal dwelling on 31/12 of the year of conclusion of the loan? Yes  No   
 Only dwelling on 31/12 of the year of conclusion of the loan?  
 You Yes  No  Your partner Yes  No

Purpose of loan:  
 - Construction   
 - Purchase with payment of VAT   
 - Renovation   
 - Purchase with payment of registration duties

Amount borrowed EUR \_\_\_\_\_  
 Total amount of interest paid in 2018 EUR \_\_\_\_\_  
 Total amount of capital redemption reimbursed in 2018 EUR \_\_\_\_\_  
 Date of the mortgage loan (DD/MM/YY) \_\_\_\_\_ Duration of the loan \_\_\_\_\_

Please attach a copy of the mortgage certificate from your bank.

In case of a refinancing mortgage loan, please provide us with the relevant information concerning the initial mortgage as well as concerning the refinancing mortgage. The amount of the anticipated reimbursement of your mortgage should also be communicated to us.

**Life insurance**

Is your mortgage loan guaranteed by a life insurance? Yes  No   
 If yes:

Life insurance concluded by	you	your spouse/partner
- Total amount of capital insured	EUR _____	EUR _____
- Amount of premiums paid in 2018	EUR _____	EUR _____
- Beginning date of the contract	_____	_____

Please attach a copy of the certificate from the financial institution.

#### 4. Investment income (dividends/interest)

For married taxpayers (and legal cohabitants), investment income is in principle *community property* and therefore split and taxed evenly between the partners, unless another allocation of the income is applicable:

You \_\_\_\_% Partner \_\_\_\_%

- A. Investment income (**interest and dividends**) that has been subject to Belgian withholding tax ('roerende voorheffing'/'précompte mobilier') should **NOT** be declared. On the other hand, the investment income of Belgian or foreign source (interest, dividends, including for example the income derived from a common investment fund or the profit distributions operated by a French "société civile d'investissement") that were not subject to Belgian withholding tax must be declared.

Beneficiary	Source country	Type of income (interest, dividends ...)	Income in EUR	Foreign tax

Please provide us with the attestation issued by the financial institution and the stock exchange tax return for you and your partner

- B. The accounts/savings accounts opened with a credit institution in the EEA enjoy a limited exemption of € 960,00 interest per taxpayer per year (**'regulated savings deposits'**). The income from these accounts, above the exemption of € 960,00 are subject to withholding tax. Please provide us with the income that has not been subject to withholding tax.

Beneficiary	Source country	Income in EUR

Please provide us with the total income earned on regulated savings accounts if it exceeds € 960,00.

SA Tax Consult NV

Avenue du Dirigeable/  
Luchtschipaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

C. As of tax year 2019 – income year 2018 dividend income not exceeding € 640,00 per taxpayer per year is exempted from income taxes. In case you received dividend income subject to Belgian withholding taxes, please indicate these below.

Beneficiary	Source country	Income in EUR

D. Other income (ex: rented out furnished accommodation, royalties etc....):

Beneficiary	Source country	Income in EUR

Please provide us with the rental agreement.

E. If in 2018, you received copyright income (or income from similar rights) please provide us with the details below:

Beneficiary	Source country	Amount of levy

Please provide us with the necessary documents and salary form 281.45 for Belgian source income.

## 5. Other income

### A. Alimony payments received by you, your partner or your dependent children in 2018

	Yourself	Partner	Children
Amount (EUR)			
Name and address of the debtor			

Please provide us with the proof of amount received.

### B. Did you or your partner earn income out of the so-called “Deeleconomie/ l'économie collaborative”? Yes No

Please provide us with the necessary statements and certificates.

### C. Capital gains realized during 2018 by you or your partner on the sale of real estate located in Belgium (land, building or right linked to this land or building).

Address	_____
Date of purchase	(DD/MM/JJ) _____
Purchase price	EUR _____
Date of sale	(DD/MM/JJ) _____
Sales' price	EUR _____
Cost occurred for the sale or purchase of the real estate	EUR _____

#### SA Tax Consult NV

Avenue du Dirigeable/  
Luchtschipaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

## 6. Deductible expenses and tax reductions

The following questions may allow us to optimize your tax burden.

***If your answer is positive, please provide us the necessary documents***

- A. Do you wish to deduct your **actual professional expenses** (instead of the legal lump-sum for professional costs)? If so, please provide us with a detailed reconciliation.

Yourself Yes  No   
Your spouse/partner Yes  No

- B. Is the distance between your place of work and your domicile more than 75 KM? Yes  No   
If yes, please indicate the number of KM (one way): \_\_\_\_\_

- C. Did you or your partner pay in 2018 any **life insurance** premiums other than linked to a mortgage loan to a financial Institution located in the European Economic Area? Yes  No

If yes, please indicate the amount of premiums paid in 2018 by:

Yourself EUR \_\_\_\_\_  
Your spouse/cohabitant EUR \_\_\_\_\_

- D. Did you make contributions to a Belgian private **pension** plan (specific plan called “épargne pension” / “pensioensparen”)? Yes  No

- E. Did you or your partner pay for the acquisition of newly issued **shares** of a company located in the European Economic Area (excluding the exercise of stock options) in which you or your spouse/partner are employed as an employee or of which your company-employer is a subsidiary or sub-subsidiary?

Yes  No


Payments made in 2018: EUR \_\_\_\_\_  
Take-over of the reduction following an anticipated transfer: EUR \_\_\_\_\_

- F. Did you lend (or put money at the disposal) in connection with a **“win-win loan”** with the “Participatiemaatschappij Vlaanderen N.V.” or with the “NV Waarborgbeheer”? Yes  No

- G. Did you lend (or put money at the disposal) in connection with a **“coup de pousse loan”** with the “Sowalfin”? Yes  No

- H. Did you or your partner pay **alimony/child support** during 2018? Yes  No

Debtor (You? Your partner? Both?)	Beneficiary (name and address)	Relationship with you/partner	Amounts paid in 2018

 Please provide us a copy of the form 281.30 if the alimony was paid to a Belgian non-resident.

- I. Did you make **donations** to charity organizations approved by a Belgian Royal Decree located in the European Economic Area? Yes  No   
 Total amount of donations (minimum € 40 per organization) EUR \_\_\_\_\_
- J. Did you pay for **childcare** or **vacation camp** for children younger than 12 years (18 years if disabled) to a recognized nursery school, primary school/ vacation camp in the EEA? Yes  No
- K. Did you pay any sum to a local **employment agency?** (called “chèques A.L.E.”/”P.W.A. cheques”)? Yes  No
- L. Did you pay any sum for **services cheques** (“chèques services”/”dienstencheques”)? Yes  No
- M. Did you or your spouse put at disposal any funds with respect to the convention of registered renovation works for which the agency “**Wonen-Vlaanderen**” delivered you one or several certificates? Yes  No   
 Funds put at disposal on 01/01/2018: EUR \_\_\_\_\_  
 Funds put at disposal on 31/12/2018: EUR \_\_\_\_\_
- N. Did you or your partner make any expenses in 2018 relating to the **placement of insulation of the roof** in a property of which you or your partner own, as a bare owner, full owner, leaseholder, superficiary, usufructuary or tenant? Yes  No   
 This real estate should be, on December 31 of the year of the start of the work, occupied for at least 5 years.
- O. Did you or your partner contract a “**Green loan**” before January 1, 2012? Yes  No   
*A green loan is a specific Belgian loan concluded by an individual to make investments in real estate that generate energy-savings expenses*  
 If yes, please mention the amount of the interest paid in 2018: EUR \_\_\_\_\_
- P. Did you incur any costs for the maintenance or renovation of a **listed building** open to the public? Yes  No
- Q. Did you employ a Belgian **household employee?** (Not paid with “chèques services/dienstencheques”.) Yes  No   
 If yes, did you pay his/her social security contributions? Yes  No
- R. Did you buy, build, or renovate (totally or partially) one of the below mentioned energy efficient house located in the European Economic Area:  
 - a **passive house?** Yes  No   
 - a **low energy house?** Yes  No   
 - a **zero energy house?** Yes  No
- S. Did you make any expenses in 2018 to renovate a house situated in Belgium and which is rented out by the intermediary agency called “**Sociaal Verhuurkantoor / agence immobilière sociale**”? Yes  No
- T. Did you acquire in 2018 shares from ‘Fonds de développement agréés or ‘erkende ontwikkelingsfondsen’? Yes  No


- U. Did you purchase in 2018 new vehicles that are 100% electric:
- a tricycle or motorbike? Yes  No
  - a car? Yes  No
- V. Did you participate in an investment measure similar to Tax Shelter SME/Crowdfunding? Yes  No
- W. Did you incur costs in the framework of an adoption procedure? Yes  No

***In case of positive answer, please send us the necessary documents.***

## 7. Tax prepayments done in 2018

Tax prepayments (voluntary payments other than the monthly withholding tax)

- First quarter EUR \_\_\_\_\_
- Second quarter EUR \_\_\_\_\_
- Third quarter EUR \_\_\_\_\_
- Fourth quarter EUR \_\_\_\_\_

 Please attach the certificate from the Belgian tax administration.

## 8. Foreign bank accounts

Every taxpayer who, as from January 1<sup>st</sup>, 2011, was holding one or several bank account(s) with a foreign bank or equivalent abroad is required to provide the bank number of those account (s) to the Central Contact Point (CCP).

We understand that you have already submitted a form concerning your foreign bank accounts to the Central Contact Point last year (in case we did not receive a copy of this last year, we kindly ask you to send us a copy hereof this year).

Any change (closing or opening of a new account) compared to the information provided last year should be communicated to the Central Contact Point through the communication form.

Did any changes take place compared to the information already provided? Yes  No

**If yes**, please provide us with a copy of the communication form with respect to the new information provided to the Central Contact Point. You can also use the document attached to this questionnaire and complete it, sign and provide it to the Central Contact Point (see explanatory note) and mail us a copy.

**If no changes occurred**, no action is required.

Please note that at the latest at the same time as the filing of the income tax return for income year 2018, the existence of foreign accounts should be reported to the Central Contact Point, unless the existence of these accounts has already been communicated before to the CCP.



Your income tax return cannot be filed if this communication form was not submitted to the Central Contact Point.

SA Tax Consult NV

Avenue du Dirigeable/  
Luchtschipaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms



## 9. Financial accounts

Please provide us with the following information in connection with financial accounts held abroad by you, your partner or children during 2018 as :

- Owner of one or more foreign financial accounts;
- Manager of one or more foreign financial accounts in the name of one or more corporations not receiving profits and which are not subject to corporate income taxes.

Name and first name of the owner or manager	Country in which the account is held
_____	_____
_____	_____
_____	_____

## 10. Foreign individual life insurance contracts

Do you have foreign individual life insurance contracts with an insurance company based abroad that was still on-going during 2018 and hold by you, your spouse, legal cohabitant or a family member of your household. Yes  No

If yes, please provide the name and first name of the policy holder and the country where the insurance was concluded:

Name of policy holder	Country where the insurance contract was concluded
_____	_____
_____	_____
_____	_____

## 12. Taxation of stock accounts

As of March 10, 2018 taxpayers with one or more Belgian and/or foreign stock accounts of which the average value equals at least € 500.000,00 during the period March 10 through September 30, 2018 are subject to a tax of 0,15%. Normally the reference period will run from October 1 through September 30 of the subsequent year.

The specific tax return has to be filed the latest on the due date of the resident income tax return.

In case you are subject to the taxation on stock accounts, please let us know whether you call upon our assistance to complete and file the specific tax return? Yes  No

If so, please complete enclosure 2 (see page 21).

Please note that the tax due should be paid the latest on August 31, 2019.

## 12. Legal constructions and Caiman tax

Are you the founder, beneficiary or partner of a legal construction as defined hereafter (except for public investment funds and pension funds)? Yes  No

If yes, we will contact you in order to determine whether the Caiman tax is applicable to your specific situation.

*Under legal construction is understood:*

*a) a legal relationship created by an act of the founder or by a court decision, by which or by whom property or rights are under the control of an administrator to manage in the interests of one or more beneficiaries or for a specific purpose. This legal relationship has the following characteristics:*

- *the ownership title on the property or rights of the legal structure is established in the name of an administrator or in the name of another person on behalf of the administrator/trustee;*
- *the properties owned by the legal construction constitute a separate fund and are not part of the assets of the administrator;*
- *the administrator has the authority and the duty, in respect of which he is accountable, to control, in accordance with the provisions of the legal structure and the specific obligations to which he is subject, by law, to control, manage or dispose of the assets of the legal structure.*

*b) any company, association, establishment, body or entity whatsoever that possesses legal personality and that, pursuant to the statutory provisions of the State or jurisdiction where it is established, is not subjected to income tax or is so subject at a rate of income tax amounting to less than 15 per cent of the taxable income of that legal construction determined according to the rules applicable for assessing the Belgian tax on the corresponding income.*

The legal entities as indicated under point b) which are located in a State or a jurisdiction within the European Economic Area do not constitute a legal construction (provided they are subject to an income tax of at least 1% of the taxable income as determined according to the Belgian tax rules).

With regard to the legal entities as indicated under point b) which are not located in a State or a jurisdiction within the European Economic Area, we refer to the list as indicated in enclosure 3 (see page 22).

*c) a contract to the extent that the contract:*

- *foresees, in exchange of the payment of one or more premiums, during the contract or at the end thereof, in the payment of income perceived by a legal construction as indicated in point a) and b) above, or, in the attribution of economic rights, shares or assets of a legal construction as indicated in point a) or b) above;*
- *foresees, in exchange of the deposit of economic rights, shares or assets of a legal construction as indicated in point a) or b) above, during the contract or at the end of the contract in the payment or attribution of the deposited economic rights, shares or assets or the countervalue thereof.*

*Under daughter construction is understood:*

*The legal construction whereby the shares or economic rights are totally or partly held by another legal construction.*

*Under mother construction is understood:*

*The legal construction whereby shares or economic rights are totally or partly held of another legal construction.*

*Under chain construction is understood:*

*The sum of legal constructions constituted by a legal construction and its daughter constructions.*

*If a chain construction contains a daughter construction which is also a mother construction, the daughter constructions of the mother construction are also part of the chain construction.*

*The application of the above is repeated as long as all daughter constructions of the mother constructions part of the chain construction are included in the chain construction.*

SA Tax Consult NV

Avenue du Dirigeable/  
Luchtschiplaan 8  
Bruxelles 1170 Brussel

Uitbreidingsstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

### 13. Other information

Please mention any additional information, which may be relevant to your tax situation:

---

---

---

---

---

---

### 14. Certificate

I hereby certify that the above information is complete and exact,

*Please date and sign this completed questionnaire.*

**Date**

**Signature(s)**

---

*Your private and professional information as well as the final tax return will be preserved in a database owned by Tax Consult.*

Please indicate whether you agree that Tax Consult N.V. can use and store your personal data in accordance with the GDPR regulation

Yes  No

**SA Tax Consult NV**

Avenue du Dirigeable/  
Luchtschiplaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms

## Enclosure 1: Stock options / Warrants

### A. Grant

Have you been granted stock options / warrants in 2018? Yes  No

If yes, have you formally accepted these options within 60 days following the offer? Yes  No

Is the taxable benefit for this grant included in your annual salary certificate "Fiche 281.10 (281.20)"? Yes  No

If no, we will contact you to collect the necessary information.

### B. Exercise

Did you exercise stock options / warrants in 2018? Yes  No

If yes, do the exercised options relate to your employment in Belgium? Yes  No

Has the taxable benefit for these stock options been declared in Belgium at the moment of grant? Yes  No

### C. Transfer

Did you transfer stock options / warrants in 2018? Yes  No

If yes, we will contact you to collect the necessary information.

## Enclosure 2: Taxation of stock accounts

Please provide us with the following information regarding the Belgian and/or foreign stock account(s) held by you, your partner or children during 2018 with a Belgian and/or foreign financial institution.

Name, first name owner stock account	Country where stock-account is held	Number of the account	Did you choose for « opt-in»
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>
_____	_____	_____	Yes <input type="checkbox"/> No <input type="checkbox"/>

 Please provide us with a copy of the stock account statement or any other relevant document.

## Enclosure 3: Legal constructions / Caiman tax

List of targeted legal constructions detailed per country Outside the European Economic Area  
or per autonomous region Outside the European Economic Area:

- 1° Iles Vierges des Etats-Unis: Exempt Company;
- 2° Anjouan (Comores): International Business Company;
- 3° Antigua-et-Barbuda: International Business Company;
- 4° Anguilla: International Business Company
- 5° Aruba: Stichting Particulier Fonds;
- 6° Bahamas: International Business Company;
- 7° Bahamas: Foundation;
- 8° Barbade: International Business Company;
- 9° Barbade: International Society with Restricted Liability;
- 10° Belize: International Business Company;
- 11° Bermudes: Exempt Company;
- 12° Iles Vierges britanniques: Company;
- 13° Brunei: International Business Company;
- 14° Iles Caïmans: Exempt Company;
- 15° Iles Cook: International Company;
- 16° Costa Rica: Company;
- 17° Djibouti: Exempt Company;
- 18° Dominique: International Business Company;
- 19° Ile de Man: Company;
- 20° Polynésie française: Société;
- 21° Grenade: International Business Company;
- 22° Guam: Company;
- 23° Guatemala: Fundación;
- 24° Guernesey: Company;
- 25° Guernesey: Foundation;
- 26° Hong Kong: Private Limited Company;
- 27° Jersey: Company;
- 28° Jersey: Foundation;
- 29° Labuan (Malaisie): Offshore Company;
- 30° Liban: Sociétés bénéficiant du régime des sociétés offshore;
- 31° Liberia: Non-resident company;
- 32° Macao: Fundação;
- 33° Maldives: Company;
- 34° Iles Marshall: International Business Company;
- 35° Maurice: Global Business Company category 1;
- 36° Maurice: Global Business Company category 2;
- 37° Micronésie: Company;
- 38° Monaco: Foundation;
- 39° Montserrat: International Business Company;
- 40° Nauru: Company;
- 41° Nauru: Autres formes de sociétés négociées avec le gouvernement;
- 43° Nouvelle-Calédonie: Société;
- 44° Niué: International business company;
- 45° Iles Mariannes du Nord: Foreign sales corporation;
- 46° Palau: Company;
- 47° Panama: Fundación de interés privado;
- 48° Panama: International Business Company;
- 49° Saint-Christophe-et-Nevis: Foundation;
- 50° Saint-Christophe-et-Nevis: Exempt Company;
- 51° Sainte-Lucie: International Business Company
- 52° Saint-Vincent-et-les- Grenadines: International Business Company;
- 53° Iles Salomon: Company;

- 54° Samoa: International company;
- 55° Saint-Marin: Fondazione;
- 56° Sao Tomé-et-Principe: International Business Company;
- 57° Seychelles: International business company;
- 58° Etat du Delaware (Etats Unis d'Amérique): Limited Liability Company;
- 59° Etat du Wyoming (Etats-Unis d'Amérique): Limited Liability Company;
- 60° Iles Turks-et-Caïques: Exempt Company;
- 61° Tuvalu: Provident Fund;
- 62° Uruguay: Sociedad Anónima Financiera de Inversión;
- 63° Vanuatu: Exempt Company;
- 64° Vanuatu: International company;
- 65° Emirats Arabes Unis: Offshore Company;
- 66° Suisse: Foundation.

**SA Tax Consult NV**

Avenue du Dirigeable/  
Luchtschiplaan 8  
Bruxelles 1170 Brussel

Uitbreidingstraat 60-62  
2600 Berchem

Tel. +32 2 675 50 05  
info@taxconsult.be  
www.taxconsult.be

Banque / Bank  
ING BE76 3100 0814 8995 - BIC BBRU BE BB  
KBC BE36 7340 2695 3881 - BIC KRED BE BB

T.V.A./B.T.W. BE 0422.223.974 - RPM Bruxelles / RPR Brussel

Member of Alliot Group, a Worldwide Alliance of Independent Accounting, Law and Consulting Firms