

2017 Questionnaire

This Luxembourg Tax Questionnaire is designed to help you provide the information and documents needed to prepare your 2017 Luxembourg personal income tax return. Please answer all applicable questions and supply relevant documentation, where requested. Please use the "Any Other Information" section, when necessary, to provide additional information on any income/deductions or any other matters you consider relevant to your 2017 tax position.

Throughout the questionnaire, please provide details of the worldwide income for you and your spouse/partner for the entire tax year, even if you are non-resident or only moved to Luxembourg during the year. There are a number of possible elections and claims that can be made in the year of transfer, or for non-residents, therefore in order to determine your optimal filing position, we need to be in possession of your total worldwide income for the entire year.

Personal Information

To clear the questionnaire,
click here:

If you are an existing client, and we have prepared your Luxembourg tax return in previous years, to help you complete the questionnaire with minimal time and effort, you only need to provide personal information that has changed since last year.

Taxpayer Information

First Name	Last Name
<input type="text"/>	<input type="text"/>
Matricule (Social Security Number)	Date of Birth (dd/mm/yyyy)
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Telephone	Dossier Number
<input type="text"/>	<input type="text"/>
Profession	
<input type="text"/>	
Email	
<input type="text"/>	

Spouse/Partner Information

First Name	Last Name
<input type="text"/>	<input type="text"/>
Matricule	Date of Birth (dd/mm/yyyy)
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Telephone	
<input type="text"/>	
Profession	
<input type="text"/>	
Email	
<input type="text"/>	

Dependent Children

Please list children who, at 1 January 2017, are either a) under 21 and are part of your household or live outside your household but you provide over 50% of the support, or b) over 21 and are either disabled, in higher education or live outside your household but you provide over 50% of the support.

Name	Date of Birth	Matricule	Luxembourg family allowance?		Child lives in your household?		Child in full time education?		You provide > 50% of support?		Child is disabled?	
			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>										
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>										
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>										
<input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/>										

Status Changes

Please confirm your current marital status and any changes that have occurred during 2017.

Current Status	2017 Change of Status?	Date
Single		
Registered Partnership		
Married		
Separated		
Divorced		
Widowed		

Bank Account Information

If you are entitled to receive a refund from the Luxembourg tax authorities, this will be automatically paid into your bank account. Please provide the bank details below for the account you would like any refund paid into.

Account Holder	<input type="text"/>
Bank SWIFT/ BIC	<input type="text"/>
Account IBAN	<input type="text"/>

Addresses and Residency

The taxation of your income is largely determined by your residency status and ensuring that this is accurately determined is a key step in determining how your income is reported. Determining your residency status can be complex, particularly if your family do not live in the same location as you all year, you have accommodation available to you in more than one country or you commute across country borders on a daily/weekly basis etc.

If you have changed address more than once since 1 January 2017, or if your spouse/family moved on different dates or remained living at a different address, please provide full details (including full address details and dates occupied) in the "Any Other Information" section at the end of the questionnaire.

Principal Residences

Address at 1 January 2017

Street & No.	Owned	Rented	Other
<input style="width: 90%;" type="text"/>			
Town	State/Country		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Post/Zip Code	Country		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Occupied From	Occupied To (blank if current)		
<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>		

If Owned

Purchase Date	Purchase Price (incl. currency)
<input style="width: 40%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 90%;" type="text"/>

Current address (if different)

Street & No.	Owned	Rented	Other
<input style="width: 90%;" type="text"/>			
Town	State/Country		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Post/Zip Code	Country		
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>		
Occupied From	Occupied To (blank if current)		
<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>		

If Owned

Purchase Date	Purchase Price (incl. currency)
<input style="width: 40%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 90%;" type="text"/>

If multiple addresses in 2017, please provide a list of addresses and the dates at each address.

Limited deductions may also be available for property acquisitions whether the property will be occupied by you, or used to generate rental income. Deductions may apply to both new build properties and existing properties. This is a complex area and there are strict rules which have been updated recently so additional information will be required that is outside the scope of this questionnaire.

If this situation applies to you in 2017 please check here:

Other Properties

Property 1

Property Type

Street & No.	
<input style="width: 90%;" type="text"/>	
Town	State/Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Post/Zip Code	Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Owned From	Owned To (blank if current)
<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>
Purchase Price (incl. currency)	
<input style="width: 90%;" type="text"/>	

Property 2

Property Type

Street & No.	
<input style="width: 90%;" type="text"/>	
Town	State/Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Post/Zip Code	Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Owned From	Owned To (blank if current)
<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>
Purchase Price (incl. currency)	
<input style="width: 90%;" type="text"/>	

Property 3

Property Type

Street & No.	
<input style="width: 90%;" type="text"/>	
Town	State/Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Post/Zip Code	Country
<input style="width: 90%;" type="text"/>	<input style="width: 90%;" type="text"/>
Owned From	Owned To (blank if current)
<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>
Purchase Price (incl. currency)	
<input style="width: 90%;" type="text"/>	

Income Checklist

Luxembourg residents are required to report their worldwide income on their tax return. Non-residents are only taxable on Luxembourg income, however, in some cases it can be beneficial to elect to be treated as a resident, in which case worldwide income is reported. In certain circumstances, individuals moving to or from Luxembourg during the year may also elect for full year resident treatment, if beneficial.

In all cases, to determine the optimal tax position please provide details of worldwide income for the entire calendar year. Some income may not be taxable in Luxembourg but must still be reported as it impacts the tax rate applicable to the Luxembourg income. Please provide all information in the original currency.

The tax return fee quoted is based on provision of summary documents – if we are required to analyse individual invoices/ expenses this will be invoiced on a time-spent basis. Please complete the checklist below and upload the applicable documents into the “TY17 - Client Source Documents” folder in your private vault in the Analie Tax Secure Client Portal.

1. Commercial & Self Employment

If you received commercial, agriculture, forestry or self employment income, please provide the information listed below:

Profit & loss account
Summary of income generated
Summary of expenses incurred

2. Rental Income

If you own properties generating rental income or loss, please provide the following information:

Address of propert(ies)
Age of property / year of construction
Original purchase date, price & notary fees
Date first rented
Unitary value (Luxembourg property)
Income received
Expenses incurred (management fees, insurance, repairs, maintenance etc.)
Mortgage interest – please provide certificate showing annual interest amount

3. Capital Gains

Sale of shares acquired through company share schemes:

Please provide details (dates & prices) of purchase/award, vesting, exercise and sale

Sale of real estate:

Please provide details of purchases and sales including dates and costs
Please provide details of dates occupied by you/rented to tenants

Sale of private shares/other assets:

Please provide details of purchases and sales including dates and costs

4. Employment

Luxembourg remuneration certificate(s)
Annual remuneration certificate for non-Luxembourg employers
For countries with non-calendar tax years (e.g. UK) please provide payslips for the year
If your income includes one-off payments (e.g. share schemes, bonuses etc.) then please provide details/payslips

5. Pension

This includes pension income from private, employer or State pension plans. If you received pension income from Luxembourg or elsewhere please provide details of the gross amount received and any tax & social security payments withheld. For non-Luxembourg pensions, the country who has the primary taxing right is often determined in the relevant double tax treaty.

Luxembourg annual pension certificate
Paperwork detailing gross foreign pension income received and tax/SS withheld

6. Investment Income

This primarily includes interest and dividend income. There is an annual exemption of €1,525 per taxpayer, therefore, in many cases, there is no ultimate tax arising.

If you receive significant interest income then it may be beneficial to file a separate tax return to report this and obtain a 20% final tax rate – there are strict rules and deadlines so, if we believe this to be beneficial to you, we will advise separately.

Gross interest income, tax withheld & paying country
Gross dividend income, tax withheld & paying country

7. Other

Any other income from Luxembourg or foreign countries not mentioned above.

Deduction Checklist

Any deductions claimed on the tax return must be accompanied with evidence of the amounts paid. Certificates are commonly available for qualifying Luxembourg deductions, but paperwork supporting the amounts paid in other locations is also required. Undocumented deductions are regularly rejected by the Luxembourg tax authorities. Please complete the checklist below and upload the applicable documents into the "TY17 - Client Source Documents" folder in your private vault in the Analie Tax Secure Client Portal.

Alimony	To qualify as a deduction alimony payments made to ex-spouse must be under a Court Agreement	Name and address of recipient Paperwork showing amount paid
Debit interest	Includes interest paid on personal loans (excl. mortgage), credit card interest, overdraft interest etc	Certificate/paperwork showing interest paid
Mortgage interest	Interest paid on principal residence owned and occupied by you	Certificate/paperwork showing interest paid
Insurance	Includes premiums paid for life, death, disability, medical, accident, illness, 3rd-party liability etc	Certificate/paperwork showing premiums paid
Personal pension premiums	Premiums paid to Luxembourg personal pension plans	Certificate/paperwork showing premiums paid
Home saving scheme	Contributions to qualifying "compte d'épargne" schemes	Certificate of annual contributions
Charitable donations	Contributions to Luxembourg registered charities are deductible from a min of €120 and are subject to maximum limits	Certificates of donations made
Social security	For Luxembourg employees this is included on the annual salary certificate	Luxembourg social security certificate (self-employed persons or individuals making voluntary payments) For non-Luxembourg employees, please provide details of social security paid in the foreign country
Sustainable transport	Purchase of a new bicycle or zero-emission car	Purchase documentation
Childcare and house-keeping	Costs for a registered household employee/cleaner and/or qualifying childcare costs	Annual summary or monthly invoices of childcare costs (e.g. Maison Relais, crèche etc.) Invoices or annual salary certificate for registered cleaner/housekeeper/nanny etc.
Support for children living outside your household	If you provide more than 50% of the support for children that live outside your household (commonly seen in post-divorce situations) then a deduction can be claimed, per child	Details of support provided
Extraordinary expenditure	In certain circumstances, it is possible to claim a deduction for significant extraordinary expenditure that would not be considered "normal" for general situations. Details need to be provided of situation and expenditure incurred is subject to limits. Typical situations that may qualify would be medical expenses for care of elderly parent in your home, costs for disabled children etc. If you believe you incurred such expenditure please provide details below and we will request additional information, as required.	

Any Other Information

If you have any questions, or have other information not provided for in the questionnaire, please provide below:

Tax Return Delivery

We operate a paperless office and, whenever possible, we will share documents electronically via the Analie Tax Secure Client Portal. Your final tax return and associated attachments will be uploaded in PDF format for you to download, print, sign and mail to the tax authorities. Failure to do this may lead to automatic penalties, surcharges and/or interest. You agree to check that returns that we have prepared for you are complete before you approve and sign them. Taxpayers cannot delegate this legal responsibility to others.

Retention of Documents

You have a legal responsibility to retain documents and records relevant to your tax affairs. During the course of our work we may collect information from you and others relevant to your tax affairs. We will return any original documents to you. Documents and records relevant to your tax affairs are required by law to be retained for periods of time as determined by law.

Sign Off

To the best of my knowledge the information enclosed in this tax questionnaire, and the related supporting documents, are correct and includes all income, deductions, and other information necessary for the preparation of this year's income tax returns.

Type your name and date below to confirm.

Taxpayer

Date

Spouse/Partner

Date