

2020 Questionnaire

This questionnaire is designed to help you provide the information and documents needed to prepare your 2020 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 2020 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 a) in the year of transfer, b) for non-residents, and c) from 1 January 2020 various filing options for married taxpayers. To determine your optimal filing position, we need to be in possession of your total worldwide income for the entire year and know which spouse each income and expense is allocated to.

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 (Taxpayer 1)

| | |
|------------------------------------|----------------------------|
| 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"/> |
| Telephone | Dossier Number |
| <input type="text"/> | <input type="text"/> |
| Profession | |
| <input type="text"/> | |
| Email | |
| <input type="text"/> | |

Spouse/Partner Information (Taxpayer 2)

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

Dependent Children

Please list children born during the year, or, who at 1 January 2020, 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"/> | | | | | | | | | | |

Status Changes

Please confirm your current marital status and any changes that have occurred during 2020.

| Current Status | Date | 2020 Change of Status? |
|------------------------|----------------------|------------------------|
| Single | | |
| Registered Partnership | <input type="text"/> | |
| Married | <input type="text"/> | |
| Separated | <input type="text"/> | |
| Divorced | <input type="text"/> | |
| Widowed | <input type="text"/> | |

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 2020, 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 2020

| | | | |
|--|--|--------|-------|
| 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: 20%;" 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: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | <input style="width: 90%;" type="text"/> |

If multiple addresses in 2020, 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. If you have purchased a property in 2020, please provide the following:

Acte de vente
Notary invoices

Fees paid to mortgage lender
Lump sum life insurance

Rental Properties

Property 1

Rental beneficiary

| | | | |
|--|--|--------|--|
| Street & No. | Owned | Rented | |
| <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 | If owned - Purchase Date <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |
| Rented | Date of sale (blank if still owned) <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |

Property 2

Rental beneficiary

| | | | |
|--|--|--------|--|
| Street & No. | Owned | Rented | |
| <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 | If owned - Purchase Date <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |
| Rented | Date of sale (blank if still owned) <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |

Property 3

Rental beneficiary

| | | | |
|--|--|--------|--|
| Street & No. | Owned | Rented | |
| <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 | If owned - Purchase Date <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |
| Rented | Date of sale (blank if still owned) <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> | | |

For any rental properties, if 2020 is the first year generating or reporting rental income please provide:

Purchase price
Legal fees on purchase
Age of property / year built

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, and the availability of certain elections, **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 “TY20 - 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/crypto-currencies:

Please provide details of purchases and sales including dates and costs (incl. intra-crypto trades)

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/social security 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.
Reporting IDs of any DAC6 transactions that you used during the tax year.

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 "TY20 - 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 |
| Interest | Mortgage interest on principal residence owned and occupied by you, interest on personal loans (excl. mortgage), credit card interest, overdraft interest etc | 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 |
| Pension premiums | Premiums paid to Luxembourg personal pension plans | Certificate/paperwork showing premiums paid |
| | Premiums paid to Luxembourg occupational or self-employed pension plans | Certificate of annual contributions |
| 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 minimum 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. | |

Specific Situations



2020 resulted in many individuals working from home, from other countries away from their normal place of work. Whilst Luxembourg concluded specific agreements with Belgium, France & Germany in relation to cross-border workers these provisions do not extend to other countries.

The taxation of working time in any location due to/as a result of covid-19 varies from location to location so additional analysis may be required to ensure that your global tax position is accurately reported in 2020. Consequently, **please provide a detailed schedule of travel & working time** for the 2020 calendar year. There is no prescribed format to use but you should detail the following:

- For each working day, the country where worked
- For each non-working day, the country and whether it was a weekend, public holiday, vacation, sick etc.

If you prefer, there is an excel template "Travel and Working Days" available to use on our website which you can download at www.analietax.com/questionnaires.

Married Taxpayers

Married taxpayers can elect to file joint or separate tax returns. If no election is made the default position will apply (residents = joint, non-residents = separate). Elections can be made in year via the tax card or via the tax return filing by 30 June 2021 (extended from 31 March due to covid-19). To enable us to determine the availability of any elections and the optimal filing position please provide worldwide income (professional & non-professional) for both spouses. Please also confirm the following:-

| | | | |
|--------------------|---|-----|----|
| Tax Card Election | Did you make an elections in 2020 via the tax card? If yes, please upload copies of the 2020 tax cards. | Yes | No |
| Resident Taxpayers | Do you have a preference to file separate returns even if this is not the optimal tax position? | Yes | No |

New Clients

If you have filed a Luxembourg tax return in 2019 **that was not prepared by us**, please provide copies of:-

| | |
|----------------|---|
| Return | 2019 Luxembourg return filed, including backup papers |
| Tax Assessment | 2019 Luxembourg tax assessment, if received |
| Tax Cards | 2020 Tax cards |

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 file with 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 worldwide income, deductions, and other information necessary for the preparation of this year's income tax returns.

Taxpayer

Date

Spouse/Partner

Date