CHECKLIST

Sint Maarten Income Tax Return

What to gather before we start

A resident of Sint Maarten is taxed on worldwide income. Someone who lives elsewhere is taxed only on Sint Maarten sources, so only the last section applies. Send what you have and we will tell you what is missing.

Everyone

- ☐ A copy of your passport or identity card
- ☐ Your CRIB number
- ☐ Marital status, and any change in it during the year
- ☐ Details of children and other dependants
- ☐ Last year's return and the assessment that followed it

Resident: employment and pension

- ☐ The annual wage statement from each employer
- ☐ Pension statements, including the SZV old age pension
- ☐ Annuity and other periodic payments received
- ☐ Statements of any income received from abroad

Resident: business and capital

- ☐ Financial statements, or the profit and loss account and balance sheet
- ☐ The turnover tax returns filed, and the wage tax and premiums remitted
- ☐ Bank and investment statements showing interest and dividends
- ☐ Shareholdings and other interests, on and off the island

Resident: home and property

- ☐ Mortgage statement for the home you live in, showing interest and the outstanding balance
- ☐ The property tax assessment and the value used for it
- ☐ Maintenance costs of that home, and the fire and natural disaster premiums
- ☐ Rent received on any property that is let, with the loan details
- ☐ The deed and the notarial statement for any property bought or sold during the year
- ☐ Property held outside Sint Maarten

Resident: deductions

- ☐ AOV and AWW premiums paid
- ☐ Life insurance, annuity and pension premiums
- ☐ Gifts to institutions established here, with the receipts
- ☐ Medical costs, study costs and support paid to dependants, with the receipts

Non-resident

- ☐ Your address abroad and the country where you are treated as resident
- ☐ The lease and the rent received on property here
- ☐ Mortgage statement if the property here is financed
- ☐ The purchase deed and the property tax assessment
- ☐ Local payroll statements, and any director or supervisory board fees
- ☐ A record of the days worked on Sint Maarten during the year
- ☐ Details of a substantial interest in a company established here, if you hold one

For a non-resident the rent is taken at 65 percent of what is received, interest is deductible only where the debt is secured by a mortgage on property here, and the extraordinary charges and the child allowance do not apply.