

# CURACAO CHECKLIST INCOME TAX RETURN 2024

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In this memorandum we provide a brief overview of the information and documents needed to prepare your income tax return. We kindly request that you supply the information and documents to us as completely as possible.

*Please note: this checklist is general in nature and covers the most common but not all the necessary information for the preparation of your income tax return.*

## General

- married --> if married then, date of marriage, copy of passport, ID or driver's license of your spouse and CRIB-number of your spouse. Please also state whether you have community property or a pre- or post-nuptial agreement;
- children younger than 27 years of age --> name, date of birth, name of the school they are attending, name and address of the educational institution and address if not living together with their parents;
- declaration of exemption from Basic Health Insurance (BVZ) of the Social Insurance Bank (SVB);
- copy of the provisional income tax and social premium assessments 2024; and
- if we are preparing your tax return for the first time: a copy of your 2023 income tax return.

## Sources of income

- real estate --> proceeds from real estate, address of real estate, annual mortgage statement (interest) and other financing expenses, risk insurance premium;
- income from movable capital such as dividends or interest. Including of minor children --> annual statements or financial statements;
- profits from enterprise or profession --> financial statements;
- proceeds from employment (including pensions) --> annual (wage tax) statement;
- proceeds from periodic payments --> annual statement;
- other income --> annual statement; and
- AOV/AWW premium assessments received or paid in 2024 --> copy of the assessments.

## Personal expenses

- Private dwelling --> annual mortgage statement and other financing expenses. In case the dwelling was purchased in 2024, a copy of the invoice for the purchase costs of the house issued by the notary, invoice of appraisal cost in connection with obtaining a mortgage and information about the closing fees;
- private dwelling designated as a monument --> proof of payment of maintenance expenses as well as the documents mentioned above for a private dwelling;
- premiums for life insurance, annuities, and pension insurance --> policies and/or proof of payment;
- payments regarding pension savings --> proof of payment;
- paid annuities, pensions and other periodic payments --> proof of payment;
- interest paid and other loan expenses --> proof of payment;
- paid donations --> proof of payment; and
- interest paid and repayments of principal on loans to finance study for a trade or profession --> proof of payment.

## Extraordinary expenses

- educational expenses for children (younger than 27 years of age), yourself or your spouse --> proof of payment and an acceptance letter of the school;
- cost of living expenses for children, parents or close relatives --> proof of payment; and
- medical expenses (health insurance), disability, childbirth and death of yourself, your spouse, children (including foster and related) and relatives or relatives by marriage in the direct line and laterally --> proof of payment.

## Other

- Other documents regarding financial income or expenses that may be relevant for your tax return.

## Contact us

**Anjli Finessi**  
Tax Adviser

e: [finessi@bakertillycuracao.com](mailto:finessi@bakertillycuracao.com)

**Arthur Van Aalst**  
Tax Attorney

e: [vanaalst@bakertillycuracao.com](mailto:vanaalst@bakertillycuracao.com)

## Baker Tilly, 2025



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