Documents needed to file the Income tax return form
When filing your Income Tax form you need:

➢ To prove your income with:

1) If you are employed or were formerly employed:
   A copy of the annual wage tax card from your present or former employer for that year (if you are married this is needed from both spouses)

2) If you are a sole proprietor and/or have proceeds from a personal enterprise, occupation or labour
   A copy of the balance sheet and financial statements. Individuals who are declaring their income under section 3c of the tax return form: “Other income derived from labor (extra earnings)” (from for example odd jobs) need to submit documents (like copies of their cheques, invoices, bank statements, receipts) to proof their income and expenses together with a specification of the amounts. The tax return form will not be accepted at the counter of the Tax Administration without said documents.

3) If you have real estate rental income
   A statement of the proceeds/income received from the real estate rental to a third party.

4) If you are on pension:
   A copy of the letter from the pension fund/insurer (e.g. SZV, APNA, APS, FATUM etc.)

5) If you are receiving social benefits/welfare aid
   A letter/statement from the Department of Social Affairs stating the amounts paid out to you.

6) If you are receiving periodical allowances
   Statements or other evidence (e.g. bank statements) of the income received from periodical allowances from for example disability or alimony received from divorce of an ex-spouse.

7) If you have income from shares, dividends (stocks or bonds) or interest from savings
   A yearly statement, financial or bank statement of the income received from shares, dividends and interest.

➢ For personal deductions and extraordinary burdens:

8) Interest statement(s) on mortgage(s) related to your own home and/or other personal loans.

9) Life insurance payments related to your mortgage.

10) Original invoices relating to expenses made for the maintenance of your own home.

11) Proof of donations to religious, charitable, cultural institutions and institutions serving a general interest.

12) Proof of payment of medical, disability, childbirth and death expenses. The expenses are related to yourself, your spouse, children, family in the first degree (parents) and second degree (siblings).

13) For the child deduction for your children that are between 16 and 26 years of age, a copy of the registration form of the institution where they are studying (abroad or in Sint Maarten).

14) Copy of the expenses made for your children who are studying abroad and of the scholarship, they received.

Please note that the abovementioned list covers the most common but not all the documents that are to be submitted/attached to the Income Tax form in Sint Maarten. Each taxpayer’s circumstance is different. The Income Tax form clearly indicates where documents/specifications have to be submitted as evidence. Please take note of that in the form.