

### 2020 Income Tax Return

General instructions to complete a Belgian income tax return

Please note these guidelines are offered by the ULiege Euraxess Centre and are not official guidelines from the Federal Public Service.



### Do you have to complete taxes in 2020?

- If you are living in Belgium but you are not registered as living here, meaning you did not register in the Foreign Register of your local municipality, you do not have to complete a tax return.
- If you registered with the local Foreign Affairs office in your municipality after 1 January 2021, you do not have to complete a tax return for 2020.
- Filing your tax return is a legal obligation in Belgium even if:
  - You are a student from a foreign country (EU or non-EU)
  - You were registered as living here at the end of 2020 but do not currently reside in Belgium
  - You did not receive any income in 2020
  - You only received a modest income in 2020 which is not taxable
  - You were not in Belgium between 1 January 30 June 2021

#### Receiving your income tax form

 If you are filing your taxes for the first time, you should receive your income tax information in a <u>brown envelope</u>.

- If this is **not** your first year filing taxes in Belgium, you may receive your information in a white envelope.
- If you have filed taxes in Belgium in previous years, you may be able to complete your return online.
- A 2020 tax return should only be filed if you were employed and received income in Belgium at **any point** in 2020 (even if you were a resident for less than 12 months).

#### Required documentation

In order to complete your income tax return, you will need the following documents:

- 1. The brown or white envelope sent by the Federal Public Service Finance office to your address of domiciliation.
- The official tax invoice issued by the University of Liege (or your employer if you received a scholarship or grant). This document is called "Fiche fiscal 281.10".

  You can download a copy of the form via MyULiege on the ULISWeb:
  - https://www.intranet.ulg.ac.be/ULISWEB/FichesFiscales

IF YOU ARE A RECIPIENT OF A FNRS GRANT OR OTHER SCHOLARSHIP, PLEASE CONSULT THE PAGE 6 FOR SPECIFIC DETAILS.

#### Depending on your situation, additional documents <u>may be required</u>:

**Earnings:** unemployment benefit statement, illness or occupational injury benefit statement, all documents evidencing tax deductible expenses relating to your job, etc

**Property**: If you own property in Belgium or abroad, you may be required to provide additional documentation and information regarding the property.

**Savings & Investments**: If you have significant income from savings or investments in Belgium, you may be required to provide additional documentation and information.

**Certificates justifying deductible expenses (if you have taxable income in Belgium):** child care payments, titres-services, personal contributions to public transport seasonal ticket, tax-deductible donations, etc.

**Other useful information:** documentation of changes in family status (marriage, divorce, etc): name/date of birth of dependent children; identity of other dependents under your care if they reside in Belgium.

#### General Information & Assistance

- If you speak French, Dutch or German and require assistance, you may contact the Federal Public Service Finance Office directly at 02/575.56.67 and they will set up a time to call you back and assist you with your inquiries. If you have all required documents on hand, they will complete your return and send you the document after the phone appointment. More information can be found at:

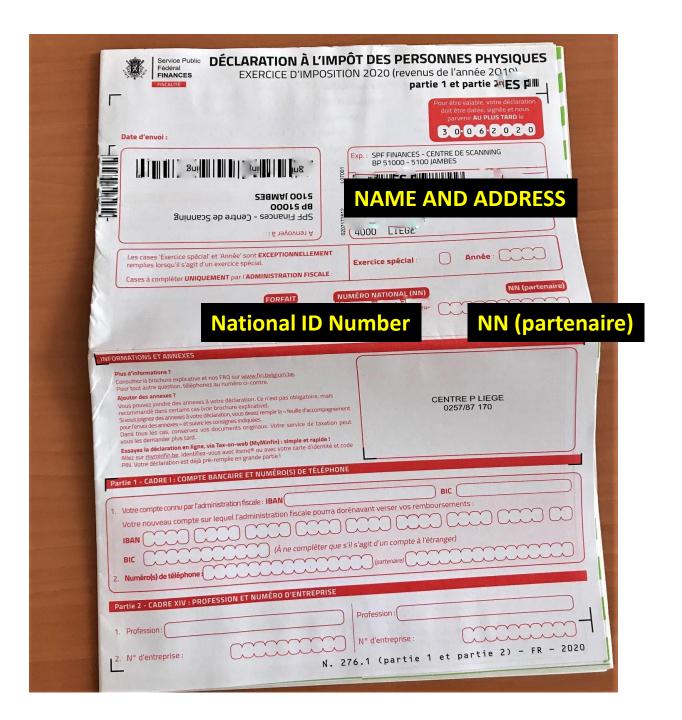
  <a href="https://finances.belgium.be/fr/particuliers/declaration\_impot/declaration/seances-de-remplissage">https://finances.belgium.be/fr/particuliers/declaration\_impot/declaration/seances-de-remplissage</a>
- Please ensure you have the necessary documentation available as outlined on the previous slide.
- Paper tax declarations must be filed by 30 June 2021. Tax-on-web declarations are due by 15 July 2021.
- The last slide of this presentation includes additional links and information on filing your return online.

#### Income Tax Return Form

Upon opening your tax return form, check that the following information is accurate:

- Name: this should be your full name as indicated on your national identification card.
- Address: this should be the address where you are domiciled in Belgium.
- NUMÉRO NATIONAL (NN): this is your national identification number that should be indicated your Belgian identity card.
- NN (partenaire): if you are completing the return for yourself AND your partner who lives in Belgium, then this field is for your partner's national identity number.

If you are married and your spouse **lives in Belgium**, they must be included on this form.



### Grant recipient (FNRS or other)

- If you did not receive income in 2020 but hold a government grant from Belgian or foreign organization or if you receive private financial assistance (for example from family), you will not receive a Fiche Fiscale 281.10.
  - The FNRS will send you a certificate confirming your status as a grant recipient.
  - If you hold a scholarship from a foreign institution, you will need an official document confirming your status as a grant recipient.
  - If you are enrolled as a PhD student at ULiège, you will need to include a confirmation of your enrolment status for the duration of the tax year.
- You will need to write a letter in French outlining your source of income and enclose it along with supporting documentation to the green form included in your tax envelope.

### Grant recipient – letter

Below is an example of a letter that you can include in your tax return:

Madame, Monsieur,

Vous trouverez ci-jointe, ma déclaration de revenus. Étudiant(e) étranger(e) en provenance de....(specify your home country), je poursuis depuis... (date when you first enrolled at ULiege) des études à l'Université de Liège. Je perçois une aide de ma famille/une bourse d'études (choose the option that fits your situation) pour ma subsistance.

Recevez, Madame, Monsieur, mes salutations très distinguées.

Date and sign this letter.

Write Annex 1 in the upper right-hand corner of the letter. Your supporting documents (confirmation of ULiege enrolment for PhD candidates and letter from funding institution) should be titled Annex 2,3, etc

## Partie 1- CADRE I: Compte Bancaire et Numéro(s) de téléphone

- The first questions asks for your bank account information. Enter the account information for your IBAN (bank account) and BIC (institution information). You may use any account registered in the SEPA (Single Euro Payments Areas) region and the BIC for the foreign institution.
- The second questions asks for your phone number and your partner's phone number (if applicable).
- If you have previously completed a Belgian income tax return, this section may already be completed. Ensure the information is accurate, otherwise update it accordingly.

## Partie 2- CADRE XIV: Profession et Numéro d'entreprise

This sections asks for the profession and company registration number of your employer for you and your partner (if applicable). If you have a secondary source of income, please enter the information for your primary employer.

- 1. Profession: This is usually listed on your individual pay slip record, but it may include professor, teaching assistance, engineer, grant holder, etc.
- 2. Input the company registration number in question 2. The number usually begins by NE and can be found in box 4 on the Fiche Fiscale. The Uliege number is 0325 77 71 71.

#### The tax return

The inside pages of the income tax return look similar to a lotto form.

In order to complete this section, you must first complete the draft workbook which is included in the envelope that you received from the government.



### The Working Draft document

This working draft document is included in the information that you received from the government. You will need to read through each section and answer the questions to understand how you should complete the columns on the income tax form.

There is a different form for people who live in Brussels, Flanders and Wallonia as taxes differ by region. You will receive the document for the region where you are registered as of 1 January 2021.

We will walk through the working document for the **Walloon Region** in the following slides.

Contact center du Service public fédéral Finances : 0257 257 57 DOCUMENT PREPARATOIRE
A LA DECLARATION A L'IMPOT DES PERSONNES PHYSIQUES Exercice d'imposition 2020 - Revenus de l'année 2019 Voubliez pas non plus de compléter les données dans les cadres ci-dessus. Ces données figurent sur la première page de votre déclaration. Elles pourront vous être utiles si vous souhaitez contacter votre bureau de taxation. Reportez ensuite les données du présent document préparatoire sur votre déclaration papier (si vous rentrez une de préimprimés comportant 6 chiffres, ainsi que ces codes à 6 chiffres (p. ex. 1250-11), sur les pages intérieures de cette déclaration reportez enfin les données pour lesquelles il n'y a pas de code préimprimé dans le document préparatoire (p. ex. cadre IV, rubriques N et O, cadre VI, rubrique 4, etc.), dans les cadres et les rubriques correspondants des pages 3 et 4 de cette déclaration. Conservez ce document préparatoire. Il pourra vous être utile ultérieurement si votre bureau de taxation vous demande des ex ou si vous souhaitez introduire une réclamation. Vous pourrez également l'utiliser pour compléter votre déclaration de l'exercice d'imposition Sur votre avertissement-extrait de rôle, vous trouverez les détails de la détermination de votre revenu imposable et du calcul de votre imposition.

Ainsi, vous pourrez suivre les opérations effectuées par l'administration fiscale.

Si vous le souhaitez, vous pouvez dorénavant recevoir votre avertisement-extrait de rôle sous forme électronique, via votre e-Box. L'e-Box est soute boîte aux lettres électronique personnelle et sécurisée, où vous trouverez les documents officiels en provenance des services publics (†). ATTENTION: \* si vous n'activez pas votre e-Box, vous recevrez tous vos documents par la poste si seul un des deux partenaires a activé son e-Box, il sera le seul à recevoir une notification dans son e-Box. L'autre Vous trouverez également votre avertissement-extrait de rôle sur MyMinfin.be > Mes documents, même si vous n'avez pas activé votre e-Box. Vous pourrez également y suivre le statut du traitement de votre déclaration. (1) L'échange électronique de messages via l'e-Box produit les mêmes effets juridiques que l'échange sur support non électronique Complétez ci-après les cadres qui vous concernent. (Lisez d'abord attentivement la brochure explicative) Lorsque deux colonnes sont prévues, les personnes qui souscrivent seules leur déclaration doivent toujours compléter la Les personnes mariées et les cohabitants légaux de sexe différent qui souscrivent une déclaration commune doivent mentionner les données qui concernent l'homme dans la colonne de gauche et celles qui concernent la femme dans la Les personnes mariées et les cohabitants légaux de même sexe qui souscrivent une déclaration commune doivent mentionner les données qui concernent le plus âgé des deux dans la colonne de gauche et celles qui concernent le plus Cadre I - COMPTE BANCAIRE ET NUMERO(S) DE TELEPHONE 1. Au cadre l' de votre déclaration figurent le numéro de compte (IBAN) et le code d'identification bancaire (BIC) du compte sur lequel, en principe, l'administration fiscale vous versera les remboursements éventuels d'impôts sur les revenus, de précomptes et de versements anticipés. souhaitez que vos remboursements soient dorénavant versés sur un autre compte, indiquez ci-après le numéro IBAN et, s'il s'agit d'un compte à l'étranger, le code BIC du compte sur lequel l'administration fiscale pourra dorénavant et jusqu'à révocation, verser les remboursements (à ne compléter que s'il s'agit d'un compte à l'étranger Numéro(s) de téléphone auquel (auxquels) votre bureau de taxation peut vous joindre

# Working Document: CADRE II – Renseignement d'ordre personnel et charges de famille.

- A. Renseignements d'ordre personnel/ Your family situation as of 1 January 2021:
  - 1. Box 1001-66: Check this box if you are single or living with your partner but have not legally registered your partnership.
  - Spouses and registered partners 2021
     If you are currently married or have legally registered your partnership, check box 1002-65.
     If you registered your marriage or legal partnership after 01/01/2020, you must file separate income tax returns for 2020. Check the box relevant to your situation: 1003-64 or 1004-63.
  - 3. Check the other codes if your legalized co-habitation ended in 2020 or if you are divorced (1018-49, 1019-48); if your spouse has died (1010-57).

# Working Document: CADRE II – Renseignement d'ordre personnel et charges de famille.

A. Renseignements d'ordre personnel/ Your family situation as of 1 January 2021:

Please note that all family members under your care listed on your income tax return must live and be domiciled in Belgium at your registered address.

- 3. Box 1062-05 or 1021-46: If you received funds from an international organization or if your spouse or registered partner is employed by an official European Institution or international organization.
- 4. Box 1028-39: If you or your spouse is legally handicapped.
- 5. Box 1101-63: If you have other dependants in your care other than your children, grand-children, parent, foster parents, grand-parents, great-grand-parents, brothers, sisters.
- 6. Box 1199-62...: If you were employed in Belgium for less than a 12 month period in 2020, indicate the number of months (1-11) here. If you were employed on the 15<sup>th</sup> day of the month, include that month. For example, if you started work on April 15<sup>th</sup> or earlier, write **1199-62 9 (9 refers to the number of months you worked in Belgium).**

# Working Document: CADRE II – Renseignement d'ordre personnel et charges de famille.

#### **B.** Charges de Famille/ Dependents

Dependents are all the people who live with you and who are financially dependent upon your income. A spouse or a registered partner should not be listed as a dependent.

Box 1030-37: Your direct dependents are all the children you had on 1 January 2021. To be dependent they must live with you and not have any personal financial resources or get child support in excess of €3,330. For single parents, the threshold is €4,810.

List the number of dependents eligible for each claim at the end of the box. For example, if you have 2 children (aged 4 and 6), you would complete the following box:

1030-37 2 (2 children)

Boxes 1031,1038,1039,1034,1035,1054,1055,1036,1037,1058 and 1059 ask for additional information on dependent children who are legally handicapped or are under the financial care of the other parent in the case of divorce or separation. **Note**: Box 1038-29 is for children under the age of 3 who are under the care of the parents and do not attend daycare.

Boxes 1043, 1044,1032,1033 ask you to declare any adults who are legally under your financial care.

### Working Document: CADRE III- Revenus de bien immobiliers

It is strongly recommended that you consult a tax professional for specific questions relating to property taxes and property income.

#### A. Belgium Real Estate Income

Declare any income from any real estate that you own, this can include actual rental income you receive or the theoretical income from a second or third residence.

If you only own the house you live in, you do not need to declare anything in this section, unless you rent out part of your home.

If you have a second residence, you need to declare the cadastral revenue, which can be found on the real property tax bill that you received.

#### B. Foreign Real Estate Income

If you own foreign property, you need to declare it as Belgium often has a double tax treaty with the other country.

# Working Document: CADRE IV- Traitements, Salaires, Allocations de chomage, etc

You will need your Fiche Fiscale 281.10 to complete Cadre IV or a statement confirming other benefits paid during 2020.

Next to each figure on your Fiche fiscal, you will find a code that corresponds to the codes on the tax return.

For example, your salary statement shows code 250 next to your salary. This amount is entered into Cadre IV: Question A1a- Traitement, salaires, etc.

Here is a list of other common codes that you will complete on the form:

Code 10a or 251 = Question A2a "Pécules de vacances anticipés"

Code 17 or 254 = Question A7 "Rembousement des frais de déplacement"

Code 22 or 286 = Question H3 "Precompte professionnel, total"

Code 23 or 287 = Question I "Retenue de cotisation special pour la sécurité sociale"

### Working Document: CADRE IV- continued

Section C *Indemnites Legales*: if you were on sick leave for more than 1 month, you should include the documents sent to you by the Mutuelle.

Section J *Personnel du secteur public sans contrat de travail:* This section applies to all professionals in the public sector.

Section M *Precompte Mobilier sur les revenue de droits d'auteur:* If you have previously paid tax on an article that you submitted to a journal, you may be eligible to claim a tax refund. If this is the case, the company will send you a tax form to complete this section.

### Working Document: CADRE IV- continued

**Section O:** This section applies to those who have been remunerated for work inside and outside of Belgium during the same period of time.

For example, you were employed at ULiege for 12 months during 2020 but you were also employed by a university in Italy for 3 months in 2020.

If the income that you received for work outside of Belgium is taxable in the other country under the relevant double tax treaty article, you must include that income in your tax return.



#### Working Document: CADRE V- Pensions

This section is for pensions and other similar income. If you employed at the University of Liège, this section would not apply to you.

Documentation will be sent to you to complete this section.

### Working Document: CADRE VI- Rentes Alimentaires Percues

This section is for funds from a source that is not the state. For example, if you received financial support from your former spouse after a divorce.

Documentation will be sent to you to complete this section.

## Working Document: CADRE VII- Revenus des capitaux et biens mobiliers

This section is for investment income, for example, dividends and interest.

Please note that most investment income is taxed at the source in Belgium.

Documentation will be sent to you to complete this section.

# Working Document: CADRE VIII- Pertes antérieures et dépenses deductibles

Section 1 is for those who are self-employed and have declared bankruptcy.

Section 2 is for those who those who pay alimony or child support. The name and address of the beneficiary must be included.

### Working Document: CADRE IX- Intérets et amortissements en capital d'emprunts et de dettes...

This section is to be completed to report interest and mortgage payments on any property you own in Belgium.

Documentation will be sent to you by your bank to complete this section.

It is strongly recommended that you contact your bank or a tax specialist if you have specific questions regarding this section.

# Working Document: CADRE X- Réductions d'impots

This section is to be completed to report payments or expenses that you made in 2020 and for which you can claim a tax reduction. This includes:

- Charitable donations: Section II. A code 394
- Childcare (documentation provided by the ONE for children under 3): Section II.B code 384
- Pension savings: <u>Section II. E</u> code 1361-94
- Titres services: <u>Section I. C</u>: code 366
- Legal protection insurance: Section II. J code 344

Please note that if your income is not taxable (as is the case for doctoral or post-doctoral fellows who are paid by ULiege or the FNRS/FRIA), you are not eligible for these deductions.

<sup>\*</sup>Code refers to the box number found on the documentation that is sent to you by your employer, bank, etc. in order to complete this section.

<sup>\*</sup> The Section listed above refers to the working document sent to you by the government.

### Working Document: CADRE XI- Prets « Coup de Pouce »

This section is to be completed to report any money that was given for the purpose of a start-up company or other such loans.

Documentation will be sent to you to complete this section.

## Working Document: CADRE XII- Versements anticipés

This section is to be completed if you have paid tax in advance because for example, you are self-employed.

This section does not usually apply to ULiege employees or grant recipients.

Documentation will be sent to you to complete this section.

# Working Document: CADRE XIII- Comptes et assurances-vie à l'étranger

This section is to be completed if you have a bank account in a foreign country. If you plan to remain in Belgium for a longer period of time, this is an important step to take as you only need to declare your accounts once.

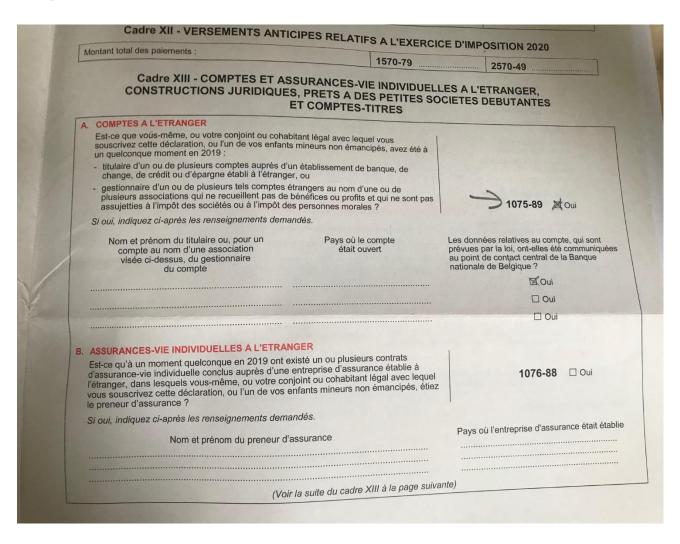
Check box 1075-89 if you have foreign bank accounts and list them. Check box 1076-88 if you hold foreign life insurance and list the policies.

You will need to declare this information with the Belgian Central Bank. You will need a list of all your foreign accounts and your Belgian ID card (and pin code). You may complete this form online or submit a paper document. More information can be found here: <a href="https://finances.belgium.be/fr/comptes-%C3%A0-l%E2%80%99%C3%A9tranger#q4">https://finances.belgium.be/fr/comptes-%C3%A0-l%E2%80%99%C3%A9tranger#q4</a> or on the ULiege Euraxess FAQs

# Working Document: CADRE XIII- Comptes et assurances-vie à l'étranger

Check box 1075-89 if you have foreign bank accounts and list them.

Check box 1076-88 if you hold foreign life insurance and list the policies.

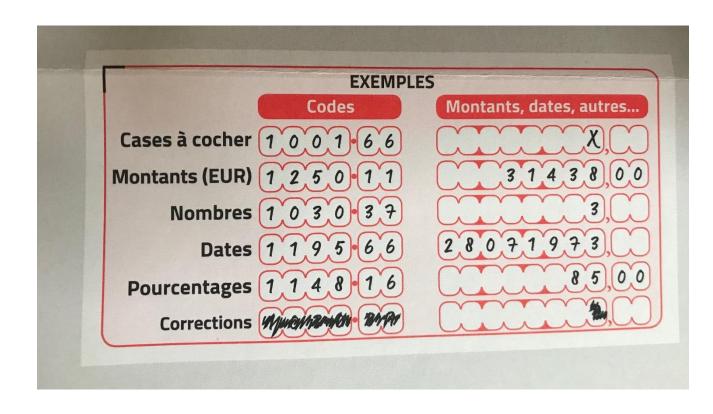


### Completing your income tax form

Once you have completed all the sections of the working document, you will now complete the bubble form on your income tax return.

#### A few suggestions when completing the return:

- Use black or dark blue ink
- Write within the blocks, in capital letters and in clear digits
- Do not put any additional information in the blocks, for example: nil
- Do not strike out mistakes, use correction fluid or cross out the entire line and use the following line
- If you have additional information to input, attach it as a supporting document. The scanners cannot read handwriting.



#### The Green Page

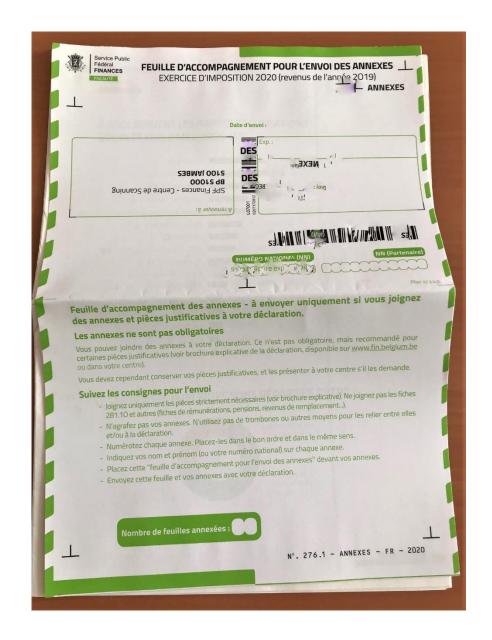
If you have any supporting documents which justify your deductions or tax credits, label them Annex 1,2,3, etc and attach them to this green page.

Similar to the first page of your income tax return, check to confirm that your name, address and national identity number (NN) are all correct.

Supporting documents may include:

- A notification of a change in address, marital status
- A copy of your ULiège enrolment
- A letter outlining that you are a scholarship recipient

DO NOT STAPLE ANY PAGES TOGETHER.
List the number of pages of supporting documents in the bottom left box.



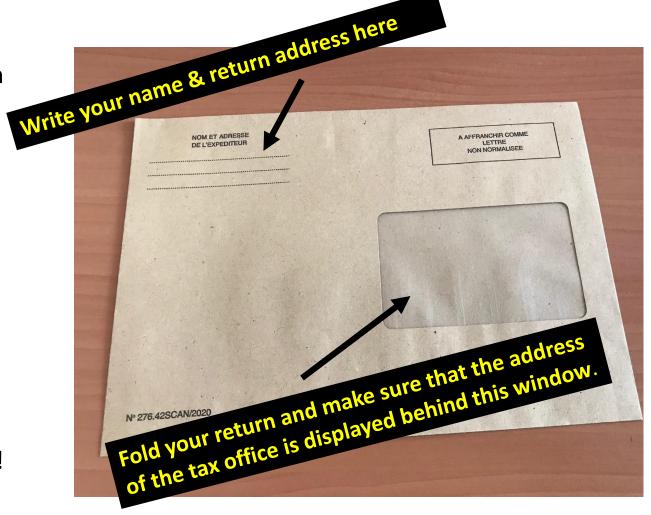
Submitting your income tax forms

If you have any supporting documents which justify your deductions or tax credits, attach them to this green page.

Similar to the first page of your income tax return, check to confirm that your name, address and national identity number (NN) are all correct.

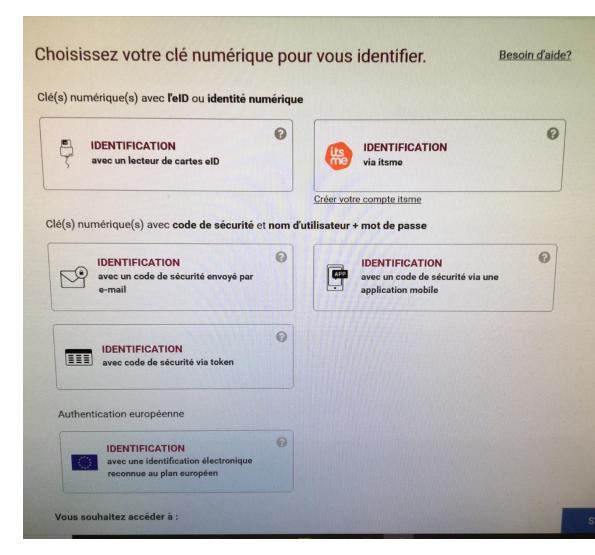
Be sure that you (and your partner if applicable) have signed the return.

Do not forget the stamp! Postage is not free! Be mindful of the size and weight of the envelope (more than 1 stamp is usually needed) and it must be postmarked no later than 30/06.



#### Filing your tax return online

- The deadline to file your return online is 15 July 2021.
- If you filed an income tax return last year, you should be able to file an online return this year.
- **Tax-on-web** is available in French, Dutch and German and provides an online wizard to help you complete the information.
- In order to access Tax-on-web, you must use your Belgian EiD or use the ITSME app.
- https://eservices.minfin.fgov.be/myminfinweb/



#### Additional links

- Federal Public Service Finance (SPF) Website:
   <a href="https://finance.belgium.be/en/about fps/structure and services/general administrations/taxation">https://finance.belgium.be/en/about fps/structure and services/general administrations/taxation</a>
- National Bank of Belgium: <a href="https://finances.belgium.be/fr/comptes-%C3%A0-l%E2%80%99%C3%A9tranger#q4">https://finances.belgium.be/fr/comptes-%C3%A0-l%E2%80%99%C3%A9tranger#q4</a>
- Online filing via Tax-on-web: https://eservices.minfin.fgov.be/myminfin-web/



#### **Additional Questions**

In light of the COVID-19 pandemic and safety measures in place, the ULiege Research Office Euraxess Service Centre will be offering online videoconferences for international researchers who are completing their tax return for the first time. To register, please send an email to <a href="mailto:euraxess@uliege.be">euraxess@uliege.be</a> and we will contact you with further details and links for the meetings.

If you are NOT a newcomer to Belgium and you have previously completed a Belgian tax return but you have specific questions about your professional income taxes, the ULiege Research Office Euraxess Service Centre will be available, by email at <a href="mailto:euraxess@uliege.be">euraxess@uliege.be</a> between 16 and 30 June 2021.