

This translation of the 'application for health care allowance' form is for information purposes only.
DO NOT FILL IN THIS FORM. Use the original form send to you by the tax office

Tax Office Allowances

**2008 Application for
Health Care Allowance**

Antwoordnummer 21230 6400 TH Heerlen

Address of
applicant

Applicant Sofi/BSN Number

Applicant date of birth

Applying for 2008 health care allowance

You would like to apply for an allowance for the cost of your health care insurance for 2008. Please complete this form. Use a blue or black pen and write inside the boxes. Fill out the applicable questions on the reverse of this form. Sign the front and have your allowance partner sign as well.

Returning the form

After completing and signing this form, send it back to the Tax Office / Allowances. Please use the return envelope for this. Do not send any enclosures. You will be notified within 8 weeks.

Your signature and your allowance partner's signature

Daytime telephone
number

Signature date

Your signature
*Sign inside the box.
Read page 8 of the
Explanatory Notes*

Your allowance partner's
signature.
Sign inside the box.

1 Start date and account number

- 1a** State the 2008 date on which you would like your care allowance to start. Also read question 1a on page 8 of the Explanatory Notes. (State this as dd mm)
- 1b** State the account number into which the Tax and Customs Administration can transfer your care allowance. Do not use a savings or foreign account

2 Your own income

- 2a** Use the calculation aid on page 6 or 7 of the Explanatory Notes and estimate your own assessment income for the entire year 2008. Copy the amount from the calculation aid. **Attention!** Enter **0** if you will have no income for 2008

3 Spouse or housemate

Were you married on the date on which you would like the allowance to start? *Permanently separated counts as not married*

No

Were you living with a boyfriend, girlfriend, parent, grandparent, child, grandchild or other housemate on that date?

Yes

Study the diagram on page 4 of the Explanatory Notes. Use it to determine whether your housemate is your allowance partner. Go to **question 3a** if you have an allowance partner. If you do not have an allowance partner, sign the front page and return the form

Yes

Go to **question 3a**. Your spouse is your allowance partner

No

You do not have to complete this form any further. **Sign the front page** and return the form

- 3a** Initials and surname of your allowance partner
- 3b** Tax and social insurance (sofi) number of your allowance partner
- 3c** Date of birth (State this as dd mm yyyy)
- 3d** Tick the box if your allowance partner has a Dutch care insurance for healthcare expenses on the date on which you would like the care allowance to start. Also read the notes for question 3d on page 8 of the Explanatory Notes
- 3e** Use the calculation aid on page 6 or 7 of the Explanatory Notes and estimate the assessment income of your allowance partner for the entire year 2008. Copy the amount from the calculation aid. **Attention!** Enter **0** if your allowance partner does not have any income for 2008

Sign the front page and have your allowance partner sign as well. If your spouse lives abroad, please fill in questions 3f to 3h first

Address of your spouse if he/she is living abroad

- 3f** House number and street of your spouse
- 3g** Postcode and town/city
- 3h** Country

1 Complete the form

2 Return the form after completing it

3 You will be notified within 8 weeks

Applying for health care allowance

Quite a lot of people have received money from the Tax and Customs Administration / Allowances in recent years. They received an allowance for the costs of health insurance. If you would also like to apply for health care allowance, you can do this with the form accompanying these explanatory notes.

2008 health care allowance
 You apply for health care allowance for yourself and a possible partner. Everyone who pays premium for a health insurance is eligible for care allowance. Whether you will receive the allowance depends on the size of your income. No premium is charged for children aged 18 or under, which is why you will not receive any care allowance for these children. Children aged 18 and above have to apply for care allowance themselves. You can apply using the form accompanying these explanatory notes, but you can also easily apply online.

How much health care allowance?
 The amount of healthcare allowance you can receive depends on your income. If you are unsure whether you are entitled to health care allowance, read the terms on page 3 of these explanatory notes. If you would like to know how much health care allowance you will receive, do a test calculation on www.toeslagen.nl (only in Dutch). This will tell you whether it will be worth your while to submit an application.

Apply once, then only change your details
 You only have to apply for health care allowance once. The health care allowance is automatically extended afterwards. At the end of each year you will receive a calculation for the next year. If there are any changes to the composition of your family or income, notify us of this immediately. The Tax Office will then calculate the allowance using the changed details. This prevents you from having to repay us later on.

.....
If you would like to apply online, go to www.toeslagen.nl (only in Dutch)

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In certain cases the government will make a contribution to the costs of healthcare, housing or children. This contribution is called an allowance. The Tax Office / Allowances makes sure that care allowance, housing allowance, child care allowance and child benefit are granted to the people who are entitled to them. You can find more information on www.toeslagen.nl. (available in Dutch only).

In short

Who should fill out what?

The person stated on the front side of this form is the applicant. This person should complete the form and sign the front. Your spouse or housemate is usually your allowance partner. Your allowance partner should also sign the form.

Useful to have within reach

- Your previous income tax return or assessment; or
- your annual income statement; or
- your payslip.

How and when to return it?

Send the form back in the return envelope. Do not forget to sign it. Do not send any enclosures with it. Applying for healthcare allowance for 2008 is possible until 1 April 2009. If you are granted postponement for submission of your 2008 income tax return, you will also be granted postponement for your health care allowance application.

Advance and payment

You will receive a preliminary calculation within eight weeks. This is called an advance. You will usually receive this in monthly instalments.

As soon as your actual income for 2008 is known you will receive the final calculation. You will receive this in the course of 2009.

Submit changes soon

If your status changes, you must notify us of this as soon as possible. Your allowance will then be recalculated. This prevents you from having to repay us later on.

How to change things?

You can submit your changes by computer. Please visit www.toeslagen.nl for this. You can also call the Tax Hotline: 0800 – 0543 for a change form.

Applying for care allowance for 2008

'It's all about

'Whether you have health insurance or not, the composition of the family and income: these are the three things that it's all about.' The person talking is Paul Bosch. He lives together with his girlfriend and 18-year-old son. Paul recently applied for health care allowance.

For whom is health care allowance intended?

'The health care allowance is intended for people who pay premium for a health insurance. As you do not pay premium for children under 18, you will not receive health care allowance for these children.'

Was it a lot of work to complete the form?

'Not at all, there are only a few questions. You only have to enter your own income and that of your partner if you have one. And I didn't have to enter my son's details, as he is 18 and applied for health care allowance himself.'

'Children aged 18 and above take out their own health insurance and apply for care allowance themselves'

Do you know what your income over 2008 is?

'Not exactly of course, but you can estimate it. My girlfriend and I both have jobs. As we both submit income tax returns, I looked up our most recent tax assessments. These contain the details we can use. Together with the calculation aid in the Explanatory Notes I calculated what our income will be for each of us in 2008. This is because they look at the applicant's income *and* the income of the allowance partner when they decide on the health care allowance amount.'

Allowance partner?

'Yes, if you live in a house with several people, you usually have an allowance partner. Your spouse is usually your allowance partner. But it can also be the person with whom you're living together, your brother for example. With the diagram on pages 4 and 5 you can determine who is your allowance partner. In our situation my girlfriend is my allowance partner. The income of the other people in the house does not count.'

Until when can you apply for the allowance?

'You should apply for the allowance as soon as possible. You will then receive the allowance when you need it. But the application for 2008 must in any case be in the possession of the Tax and Customs Administration before 1 April 2009.'

Is it never allowed after 1 April 2009?

'Sometimes you can apply after 1 April. If you're granted postponement for submission of your 2008 income tax return, you can also apply for health care allowance later. The date by which your or your allowance partner's tax return must be received is also the latest date by which your application for the allowance must be received. If the both of you have been granted postponement for different dates, the latest date will apply.'

three things'

And once the form is completed?

'I signed the form and my girlfriend also signed it as my allowance partner. You put the form in the return envelope. You shouldn't send any enclosures with it; the Tax and Customs Administration won't need them.'

Can you apply by computer as well?

'Yes, but I ordered the application form via the Tax Hotline. After a couple of days I received the form in the mail. It wasn't until later that I heard it was also possible online via www.toeslagen.nl.' (only in Dutch).

'You can also calculate your income on www.toeslagen.nl'

What happens after you send in the form?

'You will be notified within eight weeks. The Tax Office will make a provisional calculation with your details. This is called an advance. The final calculation is made after the tax year, as that's when your actual income for 2008 is known. If it turns out that you received too much, you will have to repay it. If you didn't receive enough, you will be paid the difference.'

And what if something changes?

'What if, for example, my income changes in 2008? Well, if my income increases I will have to report this within four weeks. I will then apply for a change form. Or maybe I will submit the changes by computer. The Tax and Customs Administration will then recalculate my advance.'

What if you do not report any changes?

'In that case you could receive too much allowance, which you would have to repay afterwards. This amount can turn out to be quite considerable.'

Do you need help completing the form?

Go to www.toeslagen.nl or call the Tax Hotline: 0800 - 0543, Monday to Thursday from 8 am to 10 pm and on Friday from 8 am to 5 pm.

2008 health care allowance terms

- You must be 18 or older.
- You must have a health care insurance in accordance with the Care Insurance Act.
- Your income must not be too high. If you do not have an allowance partner: no more than €29,069. If you do have an allowance partner: together no more than €47,520. If your joint income is below €18,496 you will receive the maximum care allowance.

The maximum care allowance is €46 per month if you live on your own and €122 per month if you have an allowance partner.

Calculation of care allowance

Step 1: Calculate your assessment income for 2008 (see pages 6 and 7). If you have an allowance partner, then add the assessment income of yourself and your allowance partner.

Step 2: Calculate the (joint) assessment income *minus* €18,496. *If the result is less than €0, then write down €0.*

Step 3: Multiply the result of step 2 by 0.05 (this is 5% of the result).

Step 4: Calculate the standard premium. If you have an allowance partner: the result of step 3 *plus* €924. If you are applying for the allowance for yourself: the result of step 3 *plus* €647.

Step 5: Calculate your health care allowance. If you have an allowance partner: €2,400 *minus* the standard premium (step 4). If you are applying for the allowance for yourself: €1,000 *minus* the standard premium (step 4).

If the result is €0 or less, you and your possible allowance partner will not receive any care allowance.

You can also perform a test calculation on www.toeslagen.nl.

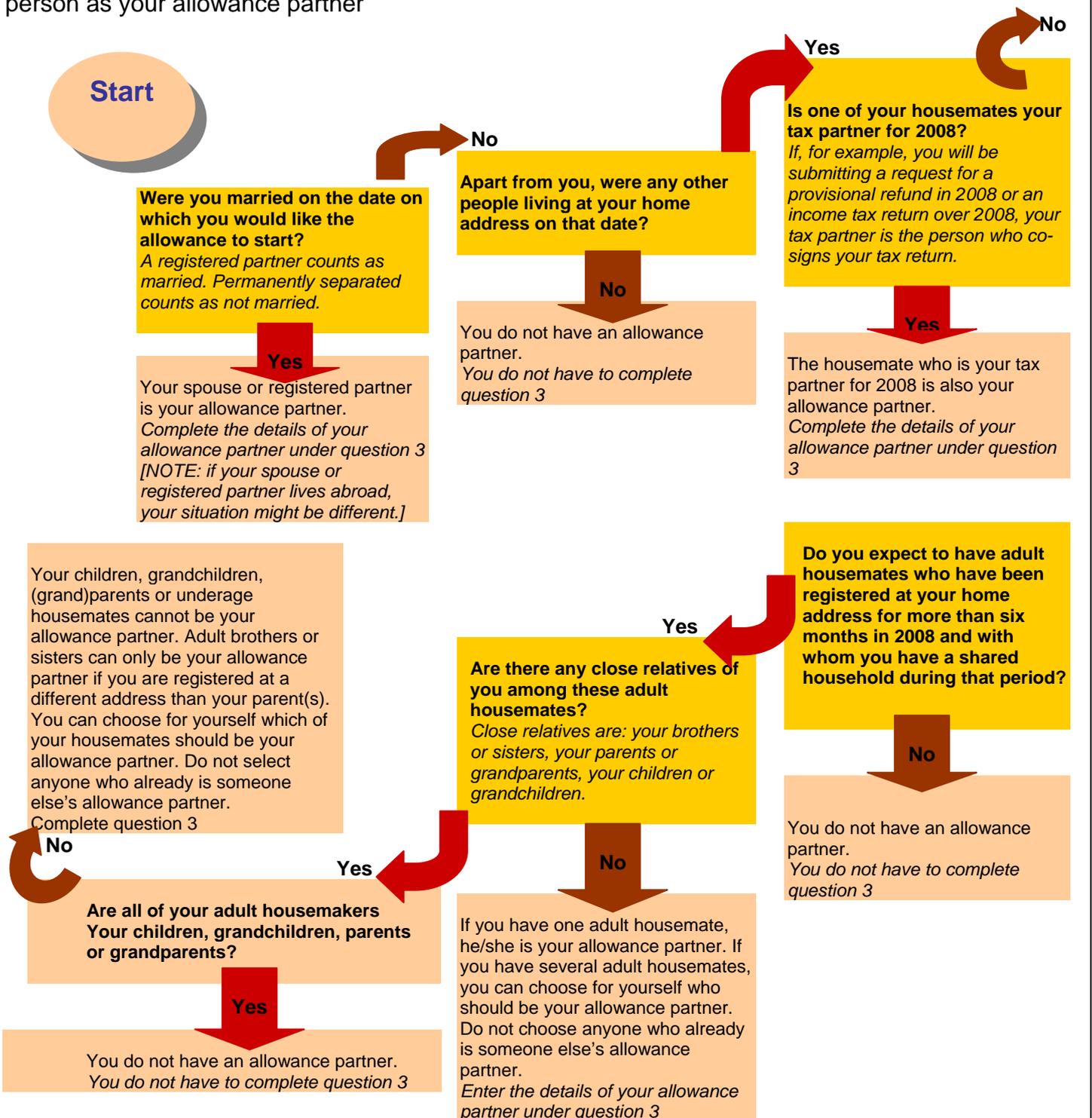
If you live abroad

If you live abroad and receive income from the Netherlands, you may be eligible for care allowance. Go to www.toeslagen.nl for more information or call the International Tax Hotline: +31 55 538 53 85.

Several people in the house? Determine your allowance partner

Follow the arrows in the diagram

Your wife or husband, brother or sister, boyfriend or girlfriend, child or grandchild, all of them may live in your house. If one of them meets the requirements you must register this person as your allowance partner



.....
'My wife is my allowance partner'
 Harko: 'Lianne and I are married. That's why she's my allowance partner.'

.....
'My girlfriend is my allowance partner'
 Jeppe: 'Loes and I have a registered partnership. That's why she's my allowance partner.'

Has one of your housemates already been your allowance partner in a previous year?
 You may, for example, have applied for housing, care or childcare allowance before and appointed an allowance partner for this.

The housemate who already was your allowance partner in a previous year is also your allowance partner for 2008. Enter the details of your allowance partner under question 3

.....
'My sister is my allowance partner'
 Gini: 'I live in a house together with my brother and sister. My sister is my tax partner, which is why she is also my allowance partner.'

Have you and one of your housemates visited a civil-law notary and signed a cohabitation contract?



The housemate with whom you have the cohabitation contract is your allowance partner. Enter the details of your allowance partner under question 3

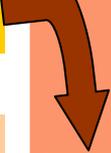
No

Do you have a child with either of your housemates?



The housemate with whom you have the child is your allowance partner. Enter the details of your allowance partner under question 3

No



Do you have a pension scheme and is one of your housemates registered as your partner for this?



The housemate registered for the pension scheme is your allowance partner. Enter the details of your allowance partner under question 3

No



If you own a house and live in it, is one of your housemates the co-owner of that house and (jointly) responsible for the mortgage?



The housemate who is the co owner and (jointly) responsible is your allowance partner. Complete the details of your allowance partner under question 3

Calculation aid for when you submit a tax return

'I submit a tax return every year.' Only use this calculation aid

In order to calculate your 2008 assessment income you'll hardly have to do anything. All you have to do is answer the following questions.

Copy the aggregate income from your most recent (provisional) income tax assessment.

Enter how much you expect your income to rise in 2008, for example, due to a raise or a bonus.

State your foreign income that is not taxed in the Netherlands and also state your tax-exempt income.

Add all the amounts.
Your income may also drop in 2008. You should then subtract the amount by which you expect it to drop.

The result is your estimated assessment income for 2008. Copy this to the form.

Your allowance partner has income and submits a tax return

If your allowance partner receives income in 2008, then estimate the assessment income for both of you separately. If your allowance partner submits a tax return, use the calculation aid on this page.

Estimating an assessment income

2008 assessment income, what is that exactly?

If you are not submitting a 2008 income tax return: your salary, benefit or pension over the entire year 2008. Or for people who do submit a 2008 income tax return: your aggregate income for 2008. Plus any foreign income that is not taxed in the Netherlands, or income that is tax-exempt on the basis of international agreements.

If you submit a tax return

In order to estimate your assessment income for 2008 you should use your aggregate income. You can find your aggregate income on your most recent (provisional) income tax assessment. Use the calculation aid for estimating. Take into account any changes in income for 2008.

Attention! Your aggregate income is personal. This means that it is not the joint income of you and your allowance partner. Your allowance partner has his/her own aggregate income.

If you do not submit a tax return

In order to estimate your assessment income for 2008 you must calculate your salary for 2008, your pension and any benefits. Also take into account your thirteenth month's salary, holiday allowance or other bonuses. Use the calculation aids to estimate.

Estimating: precise work, but not difficult!

You will not know the size of your income until after 2008, but you will be applying for an allowance before then. This is why you must estimate your income for the entire year 2008, in other words, from 1 January 2008 to 31 December 2008. With these calculation aids it shouldn't take you too long.

Sometimes it's a bit more difficult, for example, if you are an entrepreneur or if you perform seasonal work, or if you work as a temporary or on-call worker. In this case you must also estimate your income as closely as possible.

Any changes? Estimate your assessment income again!

If your income changes in the course of 2008, you must resubmit an estimation of your income over the entire year 2008 to the Tax and Customs Administration. Use the calculation aids to estimate your new income.

Calculation aid for when you do not submit a tax return

'I do not submit a tax return.'

Use one or both calculation aids

Have you had a job and received benefit? Pension and other income? All at once or one after the other? It's all possible within a year.

Estimate your income for the entire year 2008 as closely as possible. Use both calculation aids or one of the two. You must complete the calculation aid again for each job or benefit. Add all the results and copy that amount to the form.

Your allowance partner has an income and does not submit a tax return

If your allowance partner has an income in 2008, estimate your assessment income for each of you separately. If your allowance partner does not submit a tax return, use the calculation aids on this page.

'I have an annual income statement.' **Use this calculation aid**

You have an annual income statement. The calculation aid is the same for any type of job, benefit or pension.

Take your most recent annual income statement and copy your salary, benefit or pension.

Write down by how much you expect it to rise in 2008. When in doubt contact your employer or payment organisation.

Add the two amounts to calculate your annual amount. If you expect your income to drop in 2008, subtract the gross amount by which you expect it to drop.

If this is your only income for the entire year 2008, then this is your assessment income for 2008.

More than one job and/or benefit in 2008

If you will have more than one job and/or receive more than one benefit in 2008, either at the same time or one after the other, then complete the calculation aid again for each job or benefit. Add all the results. Also state any foreign income that is not taxed in the Netherlands and also state any tax-exempt income.

'I have a payslip.'

Use this calculation aid

You do not yet have an annual income statement. Use this calculation aid for a job, benefit or pension.

Take your most recent payslip and copy your gross salary, benefit or pension for that month.

Enter the gross monthly amount by which you expect this to rise in 2008.

Add the two amounts to calculate your new monthly income for 2008. If you expect it to drop, then subtract them.

State the number of months you will receive this income for the entire year 2008 and multiply the amount by this.

Total

Write down your holiday allowance (8% of your gross annual income).

Write down the amount of bonuses, tips or thirteenth month's salary you expect for 2008.

Add the last three amounts. If you expect your income to drop for 2008, subtract the gross amount by which you expect it to drop.

If this is your only income for the entire year 2008, then this is your assessment income for 2008.

More than one job and/or benefit in 2008

If you will have more than one job and/or receive more than one benefit in 2008, either at the same time or one after the other, then complete the calculation aid again for each job or benefit. Add all the results. Also state any foreign income that is not taxed in the Netherlands and also state any tax-exempt income.

Explanation of the questions on the form

Signatures

Signing the form

You and your allowance partner must always sign the application form yourselves, also if someone else completes the application for you.

Question 1a

Start date

This is the date on which you would like the care allowance to start; note that you must meet the terms on that date. The terms are stated on page 3 of these Explanatory Notes. The health care allowance always starts on the first day of the month.

Question 1b

Account number

If you are living abroad and do not have a Dutch bank or giro account, then leave question 1b blank and submit your account number with the form 'Supplementing foreign details for allowance'. Download this from www.toeslagen.nl or request it via the International Tax Hotline: +31 55 538 53 85.

Question 2a

Your own income

The Tax and Customs Administration uses your assessment income for the entire year 2008 to establish the level of your allowance. Enter only your own income here. Use the calculation aids on pages 6 and 7 for this, or use the calculation aid on www.toeslagen.nl. (Only in Dutch)

Use the calculation aids to estimate your assessment income.

Question 3

Spouse or housemate

If you have an allowance partner you must register this person. If you have a spouse, he/she will be your allowance partner. If you have any housemates, then use the diagram (see pages 4 and 5) to determine who is your allowance partner.

Attention! Registered partnership counts as being married.

Permanently separated

If you are married but permanently separated, the Tax and Customs Administration will consider you to be not married. You are permanently separated if you are no longer living together with your spouse and if this is not meant to be temporary.

Attention! If you do not have a spouse but a registered partner, the both of you will be subject to the same rules as for married couples.

Spouse living at different address

If your spouse is living at a different address and you are not permanently separated, your spouse will be your allowance partner. This also applies to your registered partner.

Question 3b

Sofi number of allowance partner

You can find your tax and social insurance (sofi) number in your Dutch passport or ID card, driving licence, payslip or annual income statement. If your allowance partner does not have a sofi number, have him/her call the Tax Hotline: 0800 - 0543 or +31 55 538 53 85 from abroad.

Question 3d

Care allowance for your allowance partner

If your allowance partner does not have a health care insurance pursuant to the Health Care Insurance Act, neither of you will receive care allowance. Exceptions are made in the following cases: if your allowance partner is in the armed forces, a conscientious objector or in prison. In these cases you will only receive care allowance for yourself. This also applies if your allowance partner is under 18.

Question 3e

Income of your allowance partner

The Tax Office uses the assessment income for the entire year 2008 to establish the level of your allowance. Enter only your allowance partner's income here. Use the calculation aids on pages 6 and 7 for this, or use the calculation aid on www.toeslagen.nl.

Question 3f

Spouse living abroad

If your spouse is living abroad and you are not permanently separated you must enter the address of your spouse.