



Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Tax report income tax declaration 2021

Tax consultant:
Date:

Nico Kamphuis
12 May 2022

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Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Deventer, 12 May 2022

Dear Mr. Test,

In accordance with your assignment we have enclosed the income tax declaration 2021 based on the information as provided by you.

Based on our calculations the following tax assessment is to be expected:

Receivable income tax	€	<u>444</u>
Healthcare Insurance Act amount payable	€	<u>0</u>
Total receivable amount	€	<u><u>0</u></u>

In the tax report the specification of the amount payable/receivable can be found as well as the calculation of the taxable amount.

Calculations are subject to assessment by the inspector. In general, this will take eight to ten weeks. However, the inspector has to answer within three years.

We advise you include the amount payable/receivable in your financial planning after you receive the letter "aanslag 2020" from the belastingdienst.

Interest will be charged or refunded on the tax notice resulting from this tax return. We have not included this interest in the calculations in this report.

We trust to have informed you sufficiently. Please do not hesitate to contact us if you have any further questions.

Yours sincerely,

Nico Kamphuis

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Fiscal report income tax declaration 2021 of mr. R. Test

1 Personal information

Name	R. Test
Date of birth	01-01-1980
Social Security Number	12222222
Personal situation	Single

R. Test has no tax partner

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2 Income tax and social security

2.1 Threshold / aggregate / taxable income

Wages	20,000	
Threshold income from employment and owner-occupied home (box 1)	<u>20,000</u>	20,000
Threshold income from savings and investments (box 3)		1,397
Threshold income		<u><u>21,397</u></u>
Threshold income from employment and owner-occupied home (box 1)	20,000	
Total income from employment and owner-occupied home (box 1)	<u>20,000</u>	20,000
Threshold income from savings and investments (box 3)	1,397	
Gross income from savings and investments (box 3)		1,397
Aggregate income		<u><u>21,397</u></u>
Total income from employment and owner-occupied home (box 1)	20,000	
Taxable income from employment and owner-occupied home (box 1)	<u>20,000</u>	20,000
Gross income from savings and investments (box 3)	1,397	
Taxable income from savings and investments (box 3)		1,397
Total taxable income		<u><u>21,397</u></u>

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2.2 Tax calculation

2.2.1 Income tax and social security payable

Payable tax (box 1)

Tax bracket 1: 9,45% over 20.000		1,890	
Total tax box 1			1,890

Social security payable box 1

National insurances income	20,000		
Premium AOW: 17,90% over 20.000		3,580	
Premium ANW: 0,10% over 20.000		20	
Premium Wlz: 9,65% over 20.000		1,930	
Total national insurances			5,530

Payable tax (box 3)

Box 3 tax: 31,00% over 1.397		433	
Total tax box 3			433

Calculated income tax and national insurance schemes			7,853
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2.2.2 Levy rebates

	<i>Tax part</i>	<i>Premium part</i>	
General levy rebate	723	2,114	2,837
Employment levy rebate	844	2,466	3,310
Maximum applicable levy rebates			-6,147
Tax payable			1,706

2.2.3 Tax advances

Wage tax		2,000	
Dividend withholding tax		150	
Total tax advances			-2,150

Receivable income tax			444
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3 Taxable income

3.1 Explanation taxable income from employment and owner-occupied home (box 1)

3.1.1 Employment income

- Wages and other income from current employment

<i>Name of employer</i>	<i>Employment levy rebate</i>	<i>Wage taxes</i>	<i>Wages</i>
Werkgever_A	200	2,000	20,000
	<u>200</u>	<u>2,000</u>	
			20,000

3.1.2 Calculation taxable income

Threshold income from employment and owner-occupied home (box 1)	<u>20,000</u>
Taxable income from employment and owner-occupied home (box 1)	<u>20,000</u>

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3.2 Explanation taxable income from savings and investments (box 3)

3.2.1 Value of possessions

		<u>1-1-2021</u>
Bank and saving balances in the Netherlands		
<i>Bank</i>	<i>Account number</i>	
abn	`1	100,000
		<u>100,000</u>
Investments		
<i>Name</i>	<i>Account number</i>	
bick	2	10,000
		<u>10,000</u>
Total value assets		<u><u>110,000</u></u>

3.2.2 Explanation savings and investments

	<u>1-1-2021</u>
Value of possessions	110,000
Deductible debts	0
Value of assets	<u>110,000</u>
Exemption of equity	
Value of assets (fiscal value)	110,000
Tax-exempt equity	-50,000
Taxable basis savings and investments	<u>60,000</u>

Calculation savings and investments

	<i>Taxable basis per rate</i>	<i>Percentage yield class</i>	<i>Amount per class</i>	<i>Rate</i>	<i>Flat-rate yield</i>	
Income tax bracket 1 class 1	50,000	67%	33,500	0.03%	10	
Income tax bracket 1 class 2	50,000	33%	16,500	5.69%	938	
Income tax bracket 2 class 1	10,000	21%	2,100	0.03%	0	
Income tax bracket 2 class 2	10,000	79%	7,900	5.69%	449	
Benefit from savings and investments						<u>1,397</u>
Taxable income from savings and investments (box 3)						<u><u>1,397</u></u>

4 Enclosures

4.1 Dividend withholding tax

To be settled dividend tax from shares in box 3

<i>Description</i>	<i>Account number</i>	<i>Dividend withholding tax</i>		
bick	2	150		
			<u>150</u>	
Dividend withholding tax				<u><u>150</u></u>

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Statement of approval

Subject: **Income tax declaration 2021**

Date: 12 May 2022

The undersigned:

R. Test
Klaverstraat 10
1000 AA Amsterdam

Authorizes:

N.H.H. Kamphuis on behalf of Leonard Advies
Ab Hakeboomstraat 13
7425sr Deventer

to sign and file to the Tax authorities the income tax return 2021 using the digital certificate granted to N.H.H. Kamphuis.

The undersigned declares to have read and understood the contents of this tax return by means of the enclosed report, as composed by N.H.H. Kamphuis.

This report contains the following information:

Income tax and social security 2021

Gross income		<u>21,397</u>
Payable tax and levy of premiums		7,853
Levy rebates	6,147	
Withholdings and/or preliminary assessments	<u>2,150</u>	
	8,297	<u>-8,297</u>
Receivable income tax		<u>444</u>

The undersigned declares to accept and agree to the contents of this report and the accompanied tax return.

Date:.....

Place:.....

R. Test

Signature:

We will send your tax return after we have received your approval and the invoice has been paid.

Note: de belastingdienst uses a separate database for your address and bank account.
To change this data, please see www.belastingdienst.nl