



Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Tax report income tax declaration 2022

Tax consultant:
print date report:

Nico Kamphuis
20 May 2023

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Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Dear Mr. Test,

In accordance with your assignment we have enclosed the income tax declaration 2022 based on the information as provided by you.

Based on our calculations the following tax assessments are to be expected:

Receivable income tax	€	<u>898</u>
Healthcare Insurance Act amount payable	€	<u>0</u>
Total receivable amount	€	<u><u>898</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. 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.

The report enclosed is on request available in the original language Dutch.

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 2022 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)	20,000	20,000
Threshold income from savings and investments (box 3)		368
Threshold income		20,368
Threshold income from employment and owner-occupied home (box 1)	20,000	
Total income from employment and owner-occupied home (box 1)	20,000	20,000
Threshold income from savings and investments (box 3)		368
Gross income from savings and investments (box 3)	368	368
Aggregate income		20,368
Total income from employment and owner-occupied home (box 1)	20,000	
Taxable income from employment and owner-occupied home (box 1)	20,000	20,000
Gross income from savings and investments (box 3)		368
Taxable income from savings and investments (box 3)	368	368
Total taxable income		20,368

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2.2 Tax calculation**2.2.1 Income tax and social security payable****Payable tax (box 1)**

Tax bracket 1: 9,42% over 20.000		1,884	
Total tax box 1			1,884

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 368		114	
Total tax box 3			114

Calculated income tax and national insurance schemes

7,528

2.2.2 Levy rebates

	<i>Tax part</i>	<i>Premium part</i>		
General levy rebate	734	2,154	2,888	
Employment levy rebate	818	2,399	3,217	
Maximum applicable levy rebates				-6,105
Tax payable				1,423

2.2.3 Tax advances

Wage tax		2,000	
Dividend withholding tax		321	
Total tax advances			-2,321

Receivable income tax

898

2.3 Healthcare Insurance Act

Income

Contribution-based income Healthinsurance law (min. 0)

0

Calculated assessment

Healthcare Insurance Act amount payable

0

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

1-1-2022

Bank and saving balances in the Netherlands

<i>Bank</i>	<i>Account number</i>	
ANB-AMRO	123456	98,760
		<u>98,760</u>

Investments

<i>Name</i>	<i>Account number</i>	
SAXO-Bank	000001	12,345
		<u>12,345</u>

Total value assets

111,105

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3.2.2 Explanation savings and investments

	<u>1-1-2022</u>
Value of possessions	111,105
Deductible debts	0
Value of assets	<u>111,105</u>

Exemption of equity

Value of assets (fiscal value)	111,105
Tax-exempt equity	<u>-50,650</u>
Taxable basis savings and investments	60,455

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	50,650	67%	33,936	-0.01%	-4
Income tax bracket 1 class 2	50,650	33%	16,714	5.53%	924
Income tax bracket 2 class 1	9,805	21%	2,059	-0.01%	-1
Income tax bracket 2 class 2	9,805	79%	7,746	5.53%	428
Benefit from savings and investments					<u>1,347</u>

Taxable basis savings and investments redress scheme

Calculation savings and investments

Bank and saving balances in the Netherlands	98,760	0.00 %	0
Investments	12,345	5.53 %	<u>682</u>
			682

Calculation percentage rate of return savings and investments

Percentage rate of return savings and investments: $682 / 111.105 \times 100$ 0.61

Benefit from savings and investments according to redress scheme: $0,61\% \times 60.455$ 368

Benefit from savings and investments (redress scheme)	<u>368</u>
Taxable income from savings and investments (box 3)	<u><u>368</u></u>

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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>		
SAXO-Bank	000001	321		
			<u>321</u>	
Dividend withholding tax				<u><u>321</u></u>

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