



Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Tax report income tax declaration 2020

Tax consultant:
Date:

Nico Kamphuis
2 January 2022

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Mr. R. Test
Klaverstraat 10
1000 AA Amsterdam

Deventer, 2 January 2022

Dear Mr. Test,

In accordance with your assignment we have enclosed the income tax declaration 2020 based on the information as provided by you.

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

Payable income tax € 63

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 2020 of mr. R. Test

1 Personal information

Name V. Voorbeeld
Date of birth 01-01-1975
Social Security Number 12222222
Country of nationality of V. Voorbeeld Netherlands

In which countries did V. Voorbeeld live in 2020?

<i>Country</i>	<i>Period start</i>	<i>Period end</i>
Netherlands	01-01-2020	01-08-2020
Germany	02-08-2020	31-12-2020

Emigration date 01-08-2020

Did V. Voorbeeld have mandatory national insurances (AOW, Anw and Wlz) in the Netherlands? yes

Did V. Voorbeeld have income or possessions in the Netherlands during 2020 in foreign period ? no

V. Voorbeeld will not be treated as a qualifying taxpayer.

Personal situation Single

V. Voorbeeld has no tax partner

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2 Income tax and social security

2.1 Threshold / aggregate / taxable income

Wages	40,000	
Threshold income from employment and owner-occupied home (box 1)	<u>40,000</u>	40,000
Threshold income		<u>40,000</u>
Threshold income from employment and owner-occupied home (box 1)	40,000	
Total income from employment and owner-occupied home (box 1)	<u>40,000</u>	40,000
Aggregate income		<u>40,000</u>
Total income from employment and owner-occupied home (box 1)	40,000	
Taxable income from employment and owner-occupied home (box 1)	<u>40,000</u>	40,000
Total taxable income		<u>40,000</u>

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Fiscal report income tax declaration 2020 of mr. R. Test

2.2 Tax calculation

2.2.1 Income tax and social security payable

Payable tax (box 1)

Tax bracket 1: 9,70% over 34.712		3,367	
Tax bracket 2: 37,35% over 5.288		1,975	
Total tax box 1			5,342

Social security payable box 1

National insurances income	<u>20,248</u>		
Premium AOW: 17,90% over 20.248		3,624	
Premium ANW: 0,10% over 20.248		20	
Premium Wlz: 9,65% over 20.248		1,953	
Total national insurances			5,598
Calculated income tax and national insurance schemes			10,940

2.2.2 Levy rebates

	<i>Tax part</i>	<i>Premium part</i>		
General levy rebate	245	699	944	
Employment levy rebate	914	1,519	2,433	
Maximum applicable levy rebates				-3,377
Tax payable				7,563

2.2.3 Tax advances

Wage tax		7,500	
Total tax advances			-7,500
Payable income tax			63

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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 inland</i>	
Werkgever_A	750	7,500	40,000	
	<u>750</u>	<u>7,500</u>	40,000	40,000

3.1.2 Calculation taxable income

Threshold income from employment and owner-occupied home (box 1)	<u>40,000</u>
Taxable income from employment and owner-occupied home (box 1)	<u><u>40,000</u></u>

3.1.3 Composition premium income

Period during which V. Voorbeeld was covered by the AOW/Anw insurance	01-01-2020 through 01-08-2020
Period during which V. Voorbeeld were covered by the mandatory Wlz/Healthcare Insurance Act insurance	01-01-2020 through 01-08-2020

Income

Income from current employment in the Netherlands	<u>40,000</u>	
Total income		<u>40,000</u>
Balance (maximized)		<u>20,248</u>

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