

Machtiging - Afhandeling van alle belastingzaken
Authorization for taking care of all tax matters

Belastingplichtige/Taxpayer:

Naam / Name:

Geboortedatum / Date of birth:
(Day/Month/Year)

BSN/Sofinummer / BSN/Sofinumber:

Verleent volmacht aan / Appoints:

Gegevens gemachtigde / Agent Details:

Volledige Naam / Name: **Tax Refunds, UAB**

Adres van de gemachtigde / Address: **Laisves Al 67, Kaunas LT-44304, Lithuania**

Beconnummer: 636903

Tot vertegenwoordiging van mijn persoon bij de Nederlandse Belastingdienst en tot het indienen in mijn naam van de Nederlandse aangifte inkomstenbelasting voor het jaar en de daarop volgende jaren, tot dat deze volmacht door ondergetekende schriftelijk wordt herroepen.

De volmacht omvat het voeren van alle zaken.

De gevolmachtigde is gemachtigd tot de gehele correspondentie betreffende de belastingaangifte op het bovenstaande adres te ontvangen en als bezorger op te treden.

Ik verzoek u vriendelijk om mijn gehele correspondentie betreffende de belastingaangifte naar het onderstaande adres te sturen:

Tax Refunds, UAB
Laisves Al 67,
Kaunas LT-44304,
Lithuania

Door ondertekening van deze volmacht worden alle eerder getekende volmachten ingetrokken en eerder gemachtigde personen van hun taken ontslagen.

Plaats / Place:

Ondertekening belastingplichtige / Taxpayer signature:

Datum / Date:

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Datum / Date:

Stuur het volledig ingevulde formulier in een voldoende gefrankeerde envelop naar:

Belastingdienst/Limburg/kantoor Buitenland
Postbus 2865
6401 DJ Heerlen
Nederland
BelastingdienstTelefoon Buitenland + 31 555 385 385

Met dit formulier kunt u een adreswijziging in het buitenland doorgeven aan de Belastingdienst.

1 Uw gegevens

1a Naam *(vermeld ook uw eventuele meisjesnaam)*

1b Sofinummer

Geboortedatum

1c Oude adres

Straat en huisnummer

Postcode en plaats

Land

2 Uw nieuwe adres

2a Ingangsdatum

2b Nieuwe adres

Straat en huisnummer

Postcode en plaats

Land

Uw telefoonnummer

3 Huisgenoten die meeverhuizen naar uw nieuwe adres

3a Sofinummer

Geboortedatum

Sofinummer

Geboortedatum

Sofinummer

Geboortedatum

Sofinummer

Geboortedatum

Sofinummer

Geboortedatum

4 Overig

4a Wilt u post van de Belastingdienst ontvangen op uw nieuwe adres? Ja Nee

4b Heeft u een gemachtigde? Ja Nee

4c Uw correspondentieadres of het adres van uw gemachtigde

Straat en huisnummer

Postcode en plaats

Telefoonnummer

5 Ondertekening

Datum

Handtekening



> Postbus 2545, 6401 DA Heerlen, Pays Bas

Dit formulier ondertekenen en opsturen

Controleer of u alle gegevens goed heeft ingevuld en onderteken dit formulier met blauwe of zwarte pen. Stuur het formulier in een gefrankeerde envelop naar het adres dat hierboven staat.

Steeds dezelfde code gebruiken

Met uw elektronische handtekening ondertekent u voortaan uw elektronische aangifte en verzoek om voorlopige teruggaaf. Dezelfde code gebruikt u ook voor uw aanvraag of wijziging van huurtoeslag, zorgtoeslag of kinderopvangtoeslag. Heeft u al een elektronische handtekening, dan hoeft u dus geen nieuwe code op te geven. Als u uw cijfercode bent kwijtgeraakt of vergeten, dan kunt u met dit formulier een nieuwe code opgeven en die gebruiken.

Als u een fiscale partner heeft

Ondertekent u elektronische berichten samen met uw fiscale partner, dan moet u beiden een eigen elektronische handtekening opgeven. Gebruik hiervoor ieder een eigen formulier Opgaaf Elektronische handtekening.

Meer informatie

Kijk op www.belastingdienst.nl. Of bel de BelastingTelefoon Buitenland. Vanuit het buitenland: +31 55 538 53 85. Vanuit Nederland: (055) 538 53 85. Bereikbaar op maandag tot en met donderdag van 8.00 tot 20.00 uur en op vrijdag van 8.00 tot 17.00 uur.

Uw elektronische handtekening

Uw eigen cijfercode van de elektronische handtekening

Uw sofinummer

Uw persoonlijke gegevens

Uw naam

Huisnummer en straat

Postcode, plaats en land

Ondertekening

Hierbij geef ik mijn elektronische handtekening op. Daarmee onderteken ik voortaan de elektronische berichten die ik naar de Belastingdienst verzend en waarbij een cijfercode is vereist.

Datum

Uw handtekening
*Schrijf binnen het
invulvak*





Personal income statement 2015

Eligible foreign taxpayer

EU/EER-form

Why this form?

Use this form to declare your income that is not taxed in the Netherlands. You will need this personal income statement if you file a return as an eligible foreign taxpayer. Eligible foreign taxpayers are subject to the following conditions:

- You live in an EU country, in Liechtenstein, Norway, Iceland, Switzerland, on Bonaire, Sint Eustacius or Saba.
- At least 90% of your income is taxed in the Netherlands.
- You are able to submit an income statement of the tax authorities in your country of residence.

More information about this personal income statement and the consequences of the qualifying non-resident taxpayer obligation can be found in the explanatory notes.

Complete and return the form

Complete the form and have it signed by the tax authorities of your country of residence. Send the form to:

Belastingdienst/Kantoor buitenland
Postbus 2577
6401 DB Heerlen
The Netherlands

Please note!

We can only process the form if it has the original stamp of the tax authorities in your country of residence. You cannot, therefore, send a copy!

1 Tax year to which the statement applies

To which tax year does this statement apply?

2 0 1 5

2 Your details

2a Initials and name

Citizen service number (BSN)

Date of birth

 - -

Registration No. of country of residence

Home address

(street, house number)

Postcode and town/city

Country of residence

3 Signature

Place

Date

 - -

Signature

Write inside the box.



.....

4 Income not taxed in the Netherlands

4a	Income from business activities	€	
4b	Salary and sickness benefits	€	
4c	Gratuities and other income	€	
4d	Old-age pension, pension and other benefits	€	
4e	Lump sum payments from annuities	€	
4f	Exempted income as an employee of an international organisation	€	
4g	Exempted pension of the EU	€	
4h	Results from other work	€	
4i	Results from making possessions available	€	
4j	Partner maintenance and lump sums thereof	€	
4k	Periodic benefits and lump sums thereof	€	
4l	Other income	€	
4m	Add up: 4a to 4l		€
4n	Public transport commuting allowance		€ -
4p	Deduct: 4m minus 4n. Total box 1		€
4q	Income from a substantial interest		€
4r	Your share in the possessions minus debts x 0.04		€ +
4s	Add up: 4p plus 4q plus 4r. Total income not taxed in the Netherlands		€

5 Statement of foreign tax authority

Have this statement signed by the tax authorities of your country of residence.

Name and address of foreign tax authority

.....

It is hereby confirmed that:

- 1 the taxpayer named above was residing in our state in the year 2015;
- 2 the information about income given above corresponds to what is known to us.

Place

.....

Date

..... - -

Stamp

Signature

Write inside the box.

.....

.....



(1) This Services Agreement (the “**Agreement**”) is executed by and between: Date:
 Torus Solution NV (dba RT Tax), company code 126057, represented by the person dully authorized under existing legislation (the “**Service Provider**”); and

(2), date of birth (the “**Client**”).

Hereinafter the Service Provider and the Client together are referred to as the “**Parties**” and each separately as the “**Party**”.

RECITALS

- (A) The Service Provider provides tax refund and related services and the Client wishes to recover the personal income tax paid due to work abroad or on other grounds.
- (B) The Parties wish to agree on the terms and conditions of tax refund.

1. Subject matter

- 1.1. In accordance with the terms and conditions set in this Agreement, the Service Provider shall provide to the Client tax refund and related services, i.e. shall draw up the documents necessary for the refund of the taxes paid by the Client in the United States of America, United Kingdom, Ireland, the Netherlands, Germany, Norway, Canada, New Zealand, Australia or other jurisdiction and shall present them to the corresponding tax authorities or other competent institutions (the “**Services**”), and the Client shall accept and remunerate for such Services.
- 1.2. By this Agreement the Client authorises the Service Provider to prepare, sign and file tax returns and to receive all correspondence, including tax refund cheques, from tax authorities. Service Provider will as necessary disclose that he is acting as the nominee of the Client and all the actions are made in the name and on behalf of the Client.
- 1.3. The final amount of the taxes to be refunded shall be established by a competent institution of the foreign country. The amounts calculated by the Service Provider are for information purposes only and do not entitle the Client to claim the preliminarily calculated amount.

2. Terms of Provision of Services

- 2.1. The Service Provider hereby undertakes:
 - 2.1.1. to provide the Client information on the documents that the Client needs to submit to the Service Provider for the purposes of filing for the tax refund;
 - 2.1.2. to collect, complete and sign all the required forms, requests and other related documents on behalf of the Client;
 - 2.1.3. to submit the required documents to the respective tax authorities or other competent institutions that are responsible for tax refunds;
 - 2.1.4. to inform the Client about the process of the tax refund and other related matters at the Client’s request;
- 2.2. The Client hereby undertakes:
 - 2.2.1. to provide to the Service Provider complete, true and accurate information and documents (originals and copies) required for the completion of the tax refund. The Client is entitled to provide the information either by filling in paper forms provided by Services Provider or by filling in the online information form available at the Service Provider’s internet site;
 - 2.2.2. to fill in and sign any forms and other documents required for the completion of the tax refund;
 - 2.2.3. to inform the Service Provider immediately and in all cases not later than within 5 (five) days, if the foreign tax or other authority transfers the refunded amount or a part thereof or sends the Tax Refund Cheque for the full refund amount or a part thereof directly to the Client and to pay the Service Fees to the Service Provider;
 - 2.2.4. during the validity term of this Agreement to abstain from executing tax refund services agreements with other service providers;
 - 2.2.5. to inform the Service Provider of the new employment or self-employment in a foreign country;
 - 2.2.6. to inform the Service Provider of any changes in the Client’s contact details or about any other changes that may have impact to the tax refund. The information can be updated on the internet site of the Service Provider or e-mailed;
 - 2.2.7. to pay the Service Provider the Service Fee as set out in Section 3 hereof.

3. The Services Fees

- 3.1. The fee for the Services (the “**Service Fee**”) for refunding taxes for each tax year shall be:
 - 3.1.1. For the “REGULAR” USA tax refund (Federal and State), if the tax refund amount is between USD 0-200, the service fee shall be USD 50; USD 201-600, the service fee shall be USD 70; USD 601-800, the service fee shall be USD 80; USD 801 and more, the service fee shall be 10% from the refunded amount.
 - 3.1.2. Additional Fees applies for the “Fast”- 33 USD and for the “Express”- 99 USD USA tax refund. “Fast” and “Express” is available for Federal and State tax refund only.
 - 3.1.3. USA tax refund (Social Security and Medicare): the service fee shall be 10% from the refunded amount, with a fixed minimum of USD 80;
 - 3.1.4. United Kingdom, if the tax refund amount is between GBP 0-100, the service fee shall be GBP 35; GBP 101-200, the service fee shall be GBP 50; GBP 201-600, the service fee shall be GBP 55; GBP 601 and more, the service fee shall be 11% from the refunded amount.
 - 3.1.5. Ireland: the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.6. Ireland tax refund (Universal Social Charge (USC)): the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.7. Norway: the service fee shall be 14% from the refunded amount, with a fixed minimum of NOK 919;
 - 3.1.8. The Netherlands: the service fee shall be 14% from the refunded amount with a fixed minimum of 95 EUR;
 - 3.1.9. The Netherlands social security (Zorgtoeslag) refund: if the tax refund amount is between EUR 0-100, the service fee shall be 35 EUR; for 101 EUR and more, the service fee shall be 14% from the refunded amount with a fixed minimum of 69 EUR;
 - 3.1.10. Germany: the service fee shall be 14% from the refunded amount with a fixed minimum of EUR 50;
 - 3.1.11. Canada: the service fee shall be 11% from the refunded amount, with a fixed minimum of 70 CAD;
 - 3.1.12. New Zealand: the service fee shall be 14% from the refunded amount, with a fixed minimum of 135 NZD;
 - 3.1.13. Australia: the service fee shall be 10% from the refunded amount, with a fixed minimum of 105 AUD;

3.2. The additional fees:

- 3.2.1. For the retrieval of the lost or missing documents shall be for W2 (USA) – USD 15, P-45/P-60 (United Kingdom) – GBP 15, P-60 (Ireland) – EUR 17, RF-1015B (Norway) – NOK 150, “Jaaropgaaf” form (the Netherlands) – EUR 17, “Lohnsteuerbescheinigung” (Germany) – EUR 17. For filling the USA amended tax return (Form 1040X) the fee is 50USD.
- 3.2.2. The fee for the receipt of international money transfer or check cashing, money remittance and other bank services shall be 15EUR.
- 3.3. The Client shall also compensate the fees and costs incurred by the Service Provider in the tax refund process that could not be foreseen at the moment of the execution of this Agreement as listed in the pricelist of the Service Provider.
- 3.4. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.3 hereof. The fees established in Sections 3.1-3.2 may be changed by the Service Provider unilaterally and shall be applicable to any request of the Client to provide the Services submitted after the Client has received notice on the change of fees.
- 3.5. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client’s account.

4. Liability

- 4.1. If the Client terminates the Agreement for the other reasons than failure by the Service Provider to perform its obligations after the filing for the tax refund is done or in case of breach of obligations set out in Section 2.2.4 hereof, the Client shall pay the fine of USD 100 and shall cover all expenses of the Service Provider incurred due to the termination of the Agreement, not covered by the fine.
- 4.2. The Service Provider shall not be liable for: the delays in refunding taxes if the delay is caused by the foreign tax or other competent institutions; the failure to refund taxes, for the tax liability or for any other negative consequences, which occurred due to false, inaccurate or incomplete information provided by the Client or due to Client’s prior financial commitments to any foreign tax or other institutions; the negative consequences incurred by the Client due to the changes in the applicable laws, rules, regulations or procedures applicable for the tax refund; additional bank charges, if the bank needs to repeat the transfer because of the incorrect or not full information provided; and any fees charged by the Client’s or intermediary bank.

5. Validity of the Agreement

- 5.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement. The Agreement may be terminated by the mutual agreement of the Parties. The Client shall have the right to unilaterally terminate the Agreement prior to the filing for tax refund by informing the Service Provider in accordance with Section 6.1 hereof.

6. Miscellaneous

- 6.1. All additions, amendments and annexes to the Agreement shall be valid if they are executed in writing and signed by both Parties without prejudice to Sections 3.1-3.4 hereof. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. The disputes arising between the Parties regarding this Agreement or during the performance of this Agreement are settled by way of negotiations. In case of failure to come to an agreement, the disputes shall be finally settled by the competent court. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax.