



Assessment of the total net income of a religious congregation or association

Business profit ¹⁾

Currency Euro

R2000	A) Net income of an individual undertaking (industry, mining or craft)
R5010	Share(s) in profits of co-trader in a collective commercial undertaking (according to article 14, no. 2 and 4 L.I.R.) (details attached)
R1900	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)
R1910	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic
0010	Subtotal

Income from agriculture and forestry

R5020	Result (including any profits from sale or termination) according to the attached financial statements or attached balance sheet and profit and loss account
0090	
R1900	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)
R1910	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic
	Subtotal

Income from independent professional services ¹⁾

R1900	Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)
R1910	Exempted amount of the granted allowances and aid in the context of the Covid-19 pandemic
	Subtotal



Currency

Euro

Net Income from employment ²⁾

Net Income from pensions or annuities ²⁾

Net investment income ²⁾

Net income from rentals and leases

R5070

A) Income from letting and leasing of built real estate according to form 190 (including income from co-ownerships)

R5080

B) Income from letting or leasing of non built real estate (according to form 195)

R5090

C) Income (toccage) from the granting of extract right of mineral substances (e.g. ores, stones and soil) ¹⁾

R6000

D) Income from royalties paid for the use or the right to use intellectual property rights (patents, copyrights, ...) ¹⁾

R1900

Allowance for granted rent reductions in the context of the Covid-19 crisis (appendix 191 has to be attached)

R6010

0190

Subtotal

Other net income

R6020

A) Income from the disposal in return for payment of substantial participations in corporations and income realised as shareholder owning substantial participations at the time of the total or partial sharing of the net asset invested in such corporations

R6030

B) Profits realised upon the sale of real estate located in Luxembourg

R6040

C) Income realised through other performances that are not included in any other category of income

0120

Subtotal



	Currency	Euro
To be deducted		

A) Membership contributions

B)

C)

1680

Subtotal

3)

Tax consolidation regime

(to be filled out if the taxpayer was part of a tax consolidation during the financial year according to article 164bis L.I.R.)

Total net income to be added to the total net income of the
consolidating parent company or of the consolidating
subsidiary company

Total net income of the consolidated company

Exceeding borrowing costs (article 168bis L.I.R.) ⁴⁾

R7690

Non deductible exceeding borrowing costs

R7685

Deductible carried forward exceeding borrowing costs

Please file the supplement "Exceeding borrowing costs incurred according to article 168bis L.I.R." and report the amounts R7690 and R7685 above.

Total net income

R6060

(to report to page 16 of the tax return)



file number									
supplement form 500 / page 16								year: 2020	

Euro