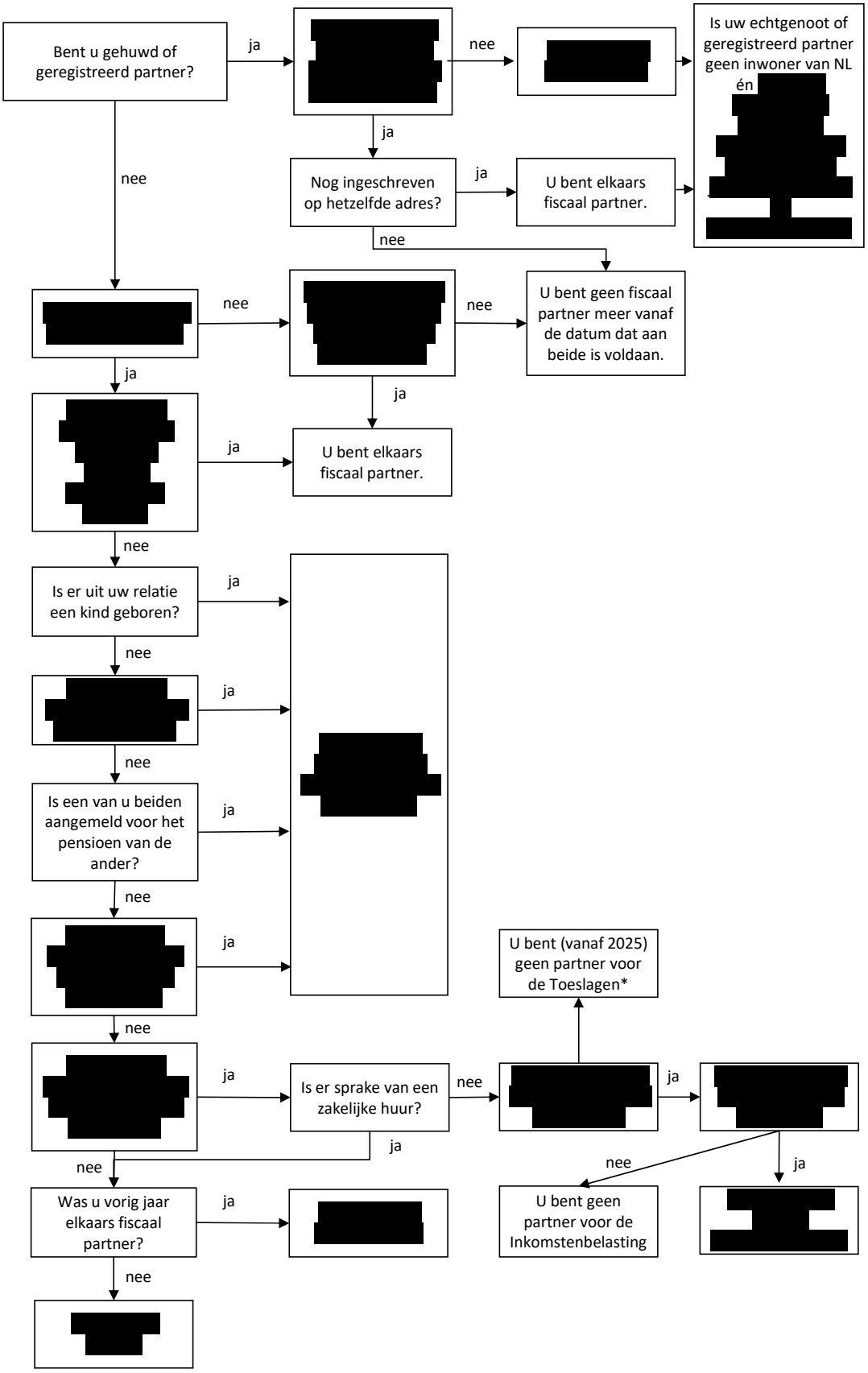Stroomschema fiscaal partnerschap voor de Wet Inkomstenbelasting 2001