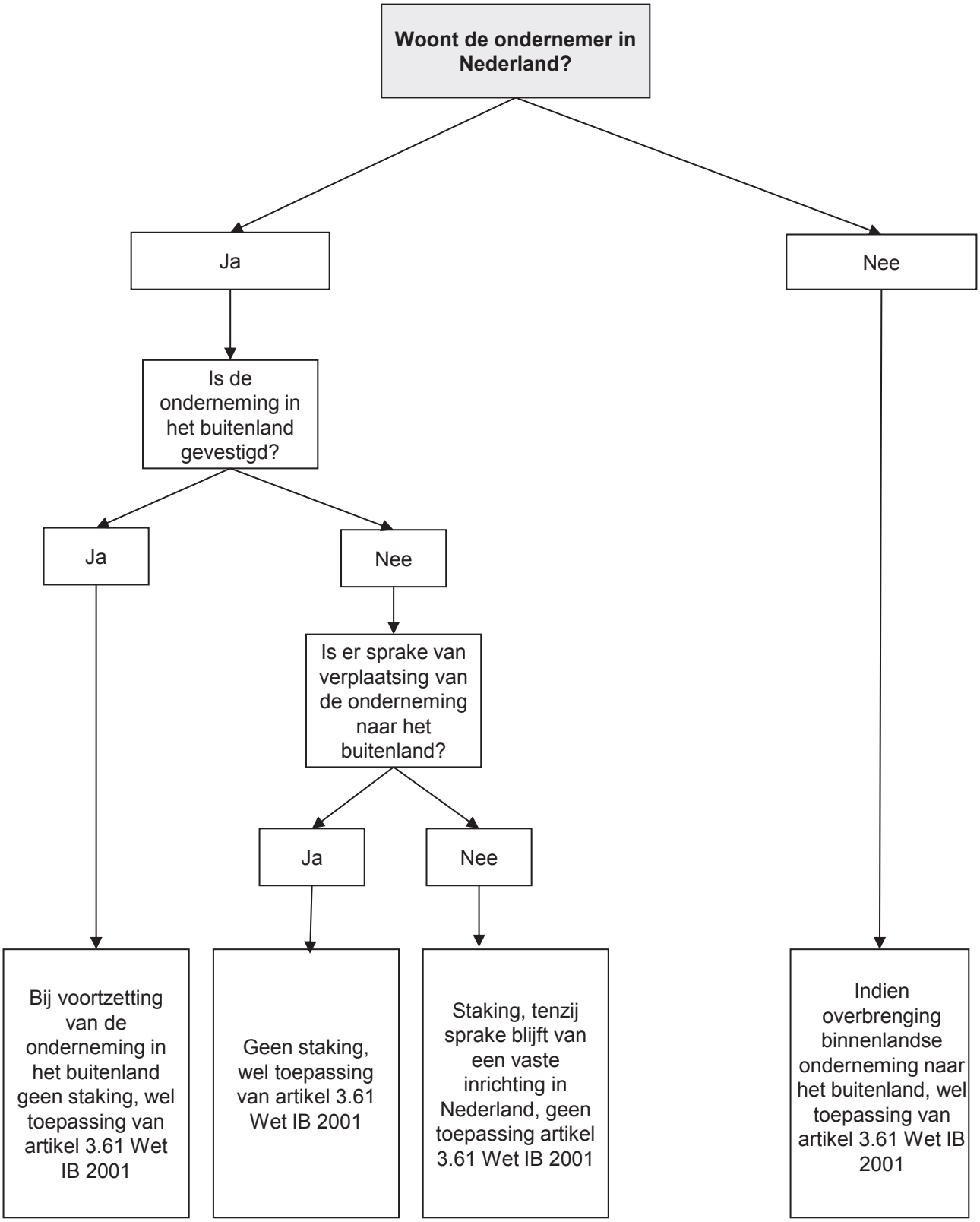Stroomschema eindafrekening artikel 3.61 Wet IB bij emigratie