**ANNEX 1**

**CALCULATION**

**OF THE PREPAYMENT OF INCOME TAX AND TAX**

**ON INCOME FROM BUSINESS ACTIVITIES**

**for the period from …….. to ………….**

1. **METHOD USED TO ESTABLISH THE TAX BASE** for income from business activities in the period for which the return is being compiled:
   * + - **A – Actual**: on the basis of actual income and actual expenses
       - **N – Normalised**: on the basis of actual income and normalised expenses
2. **TAXABLE PERSON’S BASIC DETAILS**

Tax number:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |

First name and surname of taxable person:

Residence and contact details:

(Town/city, street, number, postcode, email or telephone number)

* + Yes, the taxable person is **engaged in basic agricultural and forestry activities** (Article 47(2) ZDoh‑2).
  + Yes, the taxable person is **resident** in Slovenia.
  + No, the taxable person is **not resident** in Slovenia.

**Country of residence:**

Name(s) and address(es) of the registered office(s) in Slovenia:

1. Registration number of business:
2. Registration number of business:
3. Registration number of business:

**Country and address(es) of performance of activities outside Slovenia:**

1. Country: Address: 2. Country: Address:

**Type(s) of activity:**

SKD: 1. Activity:

SKD: 2. Activity:

SKD: 3. Activity:

**Accounting system:**

* + - simple bookkeeping  double-entry bookkeeping  records

**Type of compulsory social security** (please indicate and enter as applicable):

* + - from performance of an activity (calculated amount of social security contributions in this financial year);
    - from employment;
    - payment of social security contributions under Article 56(2) ZDoh‑2, the fund into which social security contributions are paid is located in , the level of the contributions amounted in this financial year to ; other types of compulsory social security insurance.

1. **CLAIMING OF BENEFITS UNDER ZDoh‑2** (indicate as applicable)

**III.A**

* + - I declare that I am a resident of Slovenia, practise a specialised profession (state which: ) in the field of cultural activities on a freelance basis and am entered in a register of self-employed persons in culture (state which: ), am not in an employment relationship and perform no other activities. I am therefore claiming a reduction in the tax base on the income from the activity of 15 per cent of the income.
    - I declare that I am a resident of Slovenia, practise a journalistic profession (state which: ) on a freelance basis and am entered in a register of self-employed journalists (state which ), am not in an employment relationship and perform no other activities. I am therefore claiming a reduction in the tax base on the income from the activity of 15 per cent of the income.
    - I declare that I am a resident of Slovenia, practise a sports profession (state which: ) on a freelance basis and am entered in a register of professional athletes (state which: ), am not in an employment relationship and perform no other activities. I am therefore claiming a reduction in the tax base on the income from the activity of 15 per cent of the income.

**III.B**

* + - I declare that I have claimed tax treatment in the last five years under Article 51(4) ZDoh‑2.

1. **DETAILS OF TYPE OF RETURN** (indicate as applicable)
2.  Regular annual return
3.  Return upon termination of a taxable person through deletion from the Slovenian business register on:
4.  Return upon extraordinary termination of a taxable person
   * + 1. □ on account of death on:
       2. □ on account of personal bankruptcy on:
5.  Return upon termination of a taxable person through a change of status entered in the Companies Register on:
   1.  as part of a status change of a sole proprietor under the Companies Act
      1. □ on account of the transfer of a business to a new capital company with the following details:

Name:

Address:

Tax number: ,

* + 1. □ on account of the transfer of a business to an acquiring capital company with the following details:

Name:

Address:

Tax number: ,

* 1.  as part of a status change of a taxable person that is not a sole proprietor under the Companies Act
     1. □ on account of the transfer of a business to a new legal entity with the following details:

Name:

Address:

Tax number: ,

* + 1. □ on account of the transfer of a business to an acquiring legal entity with the following details:

Name:

Address:

Tax number: ,

* + - 1.  Return submitted for the period ending with the accounting day of the status change: after registration of the status change in the Companies Register on or before 31 March of the following tax year.
      2.  Adjusted return submitted for the period ending with the accounting day of the status change: after the return has already been submitted in respect of the period ending on the last day of the calendar year, because, by 31 March of the following tax year, the status change had not yet been entered in the Companies Register.

1.  Return upon termination of a taxable person through deletion from the Slovenian business register on: and upon transfer:
   1.  of a business to a sole proprietor transferee in accordance with the Companies Act, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |

 Return

* + - * 1. submitted for the period ending with the accounting day of the transfer of the business: after entry of the transfer of the sole proprietor’s business in the Slovenian business register on or before 31 March of the following tax year.
        2. Adjusted return submitted for the period ending with the accounting day of the transfer of the business: after the return has already been submitted in respect of the period ending on the last day of the calendar year, because, by 31 March of the following tax year, the transfer of the sole proprietor’s business had not yet been entered in the Slovenian business register.
  1.  of a business or part of a business to another/other natural person/persons, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |

* 1. of a business or part of a business to another/other legal entity/entities, with the following details:

|  |  |  |
| --- | --- | --- |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |
| First name and surname: | 1. Address: | 1. Tax number: |

1.  Return in compulsory settlement proceedings commenced on:
2.  Return after completion of the activity by removal from the Slovenian Business Register on: on account of the subsequent payment of income generated in the course of the performance of the activity in the tax years prior to 1 January 2013 in which the taxable amount was determined on the basis of actual income and normalised expenses.
3. **CALCULATION OF PREPAYMENT OF INCOME TAX ON INCOME FROM BUSINESS ACTIVITIES (ACTUAL)**

Amounts in euros, including cents

|  |  |  |
| --- | --- | --- |
| 1. | **INCOME determined under accounting regulations**, of which: |  |
| 1.1 | Income from which tax was withheld at source, including withheld tax |  |
| 2. | **Adjustment of income to level recognised for tax purposes – reduction** (sum of 2.1 through 2.9) |  |
| 2.1 | Exclusion of income from reversal or use of provisions already taxed in full or in part |  |
| 2.2 | Exclusion of income under international treaties and Article 27 ZUVRAS |  |
| 2.3 | Exclusion of income arising from reversal of impairments if previous impairment was not taken into account |  |
| 2.4 | Exclusion of income realised from dividends, interest; of income realised from the disposal of equity shares or the disposal of investment coupons; and of other income relating to financial instruments or shares in accordance with points 4 and 5 of Article 54(1) ZDoh‑2 |  |
| 2.5 | Exclusion of income already included in the tax base in the current or previous tax periods for the purpose of avoiding double taxation |  |
| 2.6 | Exclusion of income due to previously unrecognised expenses |  |
| 2.7 | Decrease in income in the case of disposal of transferred assets for non-accounted losses in the transfer of assets to a new private individual with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 2.8 | Exclusion of income arising from basic monthly income pursuant to ZIUZEOP and ZZUOOP and from the partial reimbursement of lost profit under ZZUOOP |  |
| 2.9 | Exclusion of income from compulsory social security contributions paid by Slovenia or a self-governing local community on behalf of the taxable person in accordance with special regulations, in accordance with Article 56(3) ZDoh‑2 |  |
| 3. | **Adjustment of income to level recognised for tax purposes – increase** (sum of 3.1 through 3.6) |  |
| 3.1 | Increase in income due to transfer prices between related parties |  |
| 3.2 | Increase in income due to transfer prices between related parties (residents) in accordance with ZDDPO‑2 |  |
| 3.3 | Increase in income from interest on loans granted to related parties (non-residents) |  |
| 3.4. | Increase in income from interest on loans granted to related parties (residents) in accordance with the provisions of ZDDPO‑2 |  |
| 3.5 | Increase in income in the case of disposal of transferred assets for untaxed amounts with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 3.6 | Increase in income arising from the transition between different methods of establishing the tax base on income from business activities pursuant to Article 49(2) ZDoh‑2 |  |
| 4. | **INCOME RECOGNISED FOR TAX PURPOSES** (1 - 2 + 3) |  |
| 5. | **EXPENSES determined under accounting regulations** |  |
| 6. | **Adjustment of expenses to level recognised for tax purposes – reduction** (sum of 6.1 through 6.30) |  |
| 6.1 | Decrease in expenses due to transfer prices between related parties |  |
| 6.2 | Reduction in expenses due to transfer prices between related parties (residents) in accordance with ZDDPO‑2 |  |
| 6.3 | Reduction in expenses for interest on loans received from related parties |  |
| 6.4 | Reduction in expenses for interest on loans received from related parties (residents) under the provisions of ZDDPO‑2 |  |
| 6.5 | Reduction in expenses in the amount of 50% of non-tax-deductible provisions created |  |
| 6.6 | Reduction in expenses for expenses arising from the revaluation of receivables (excluding expenses arising from the revaluation of receivables due to exchange rate changes in line with the accounting regulations) not recognised under Article 21(1) ZDDPO‑2 |  |

|  |  |  |
| --- | --- | --- |
| 6.7 | Exclusion of expenses relating to revenue excluded under international treaties |  |
| 6.8 | Unrecognised expenses for covering losses from previous years |  |
| 6.9 | Unrecognised expenses for costs relating to private life |  |
| 6.10 | Unrecognised expenses for costs of compulsory recovery of taxes or other duties |  |
| 6.11 | Unrecognised expenses for penalties imposed by the competent authority |  |
| 6.12 | Unrecognised expenses for taxes |  |
| 6.13 | Unrecognised interest expenses on taxes and levies paid in arrears |  |
| 6.14 | Unrecognised expenses on interest on loans received from persons referred to in Article 30(1)(8b) ZDDPO‑2 |  |
| 6.15 | Unrecognised expenses for bribes and other forms of pecuniary benefits |  |
| 6.16 | Unrecognised expenses for donations |  |
| 6.17 | Other expenses not recognised under Article 29 ZDDPO‑2 |  |
| 6.18 | Unrecognised expenses amounting to 40% of representation costs |  |
| 6.19 | Unrecognised expenses for calculated depreciation exceeding the depreciation calculated under the straight-line depreciation method and by applying the prescribed rates |  |
| 6.20 | Unrecognised expenses for depreciation of property, plant and equipment whose historical cost was previously written off and recognised for tax purposes |  |
| 6.21 | Unrecognised expenses for remuneration of trainees exceeding the amount laid down by law |  |
| 6.22 | Unrecognised expenses for expenses relating exclusively to the taxable person |  |
| 6.23 | Unrecognised expenses for bonuses and other payments related to the employment of employees by the taxable person, unless taxed under ZDoh‑2 |  |
| 6.24 | Expenses arising in relation to income under item 2.4 |  |
| 6.25 | Reduction in expenses in the case of sale or other disposal of an asset before final accrual of depreciation for the amount of the difference between depreciation recognised for tax purposes and depreciation recognised for business purposes |  |
| 6.26 | Other unrecognised expenses |  |
| 6.27 | Reduction in expenses for expenses that have already reduced the tax base in the current or previous tax periods and reduction in expenses resulting from past income that has been excluded from the tax base (e.g. expenses arising from the reimbursement of the monthly basic income under ZIUZEOP and ZZUOOP and from the reimbursement of partially recovered lost income under ZZUOOP) |  |
| 6.28 | Reduction in expenses for the difference in depreciation with a new private individual in accordance with Article 51(4)(1b) ZDoh‑2 |  |
| 6.29 | Reduction in income in the case of disposal of transferred assets for untaxed amounts with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 6.30 | Exclusion of expenses from compulsory social security contributions paid by Slovenia or a self-governing local community to the taxable person in accordance with special regulations, in accordance with Article 56(3) ZDoh‑2 |  |
| 7. | **Adjustment of expenses to level recognised for tax purposes – increase** (sum of 7.1 through 7.8) |  |
| 7.1 | Increase in expenses for use of provisions not recognised or partially recognised as expenses upon formation |  |
| 7.2 | Increase in expenses for expenses arising from revaluation of receivables recognised upon full or partial write-off of receivables that were not repaid or settled |  |
| 7.3 | Increase in expenses for expenses arising from revaluation and write-off of other assets recognised upon sale or disposal |  |
| 7.4 | Increase in expenses for the difference in depreciation up to the amount accrued under the straight-line depreciation method and by applying the prescribed rates |  |
| 7.5 | Increase in expenses for write-off of up to the full historical cost of property, plant and equipment upon transfer to use |  |

|  |  |  |
| --- | --- | --- |
| 7.6 | Increase in expenses in the case of sale or other disposal of an asset before final accrual of depreciation for the amount of the difference between depreciation recognised for business purposes and depreciation recognised for tax purposes |  |
| 7.7 | Increase in expenses for the difference in depreciation with a new private individual in accordance with Article 51(4)(1b) ZDoh‑2 |  |
| 7.8 | Increase in expenses in the case of disposal of transferred assets for non-accounted losses in the transfer of assets to a new private individual with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 8. | **EXPENSES RECOGNISED FOR TAX PURPOSES** (5 - 6 + 7) |  |
| 9. | **DIFFERENCE between income and expenses recognised for tax purposes** (4 - 8) |  |
| 10. | **DIFFERENCE between expenses and income recognised for tax purposes** (8 - 4) |  |
| 11. | **Change in tax base due to changes to accounting policies, corrections of errors and revalued items** (11.1 - 11.2 + 11.3 - 11.4) |  |
| 11.1 | Increase in tax base by the amount of differences arising from changes in accounting policies and remedying of errors |  |
| 11.2 | Reduction in tax base by the amount of differences arising from changes in accounting policies and remedying of errors |  |
| 11.3 | Increase in tax base by the amount of the revaluation surplus arising from revaluation of economic categories transferred by the taxable person to profit/loss including revaluation surplus related to depreciated assets, and by the share of the amount of the reversal of provisions, recognised under other comprehensive income, that reduced the tax base upon formation. |  |
| 11.4 | Reduction in tax base by already taxed long-term provisions for retirement, jubilee benefits and severance pay due to transition to a new accounting method, and by 50 % of the amount of provisions recognised in other comprehensive income or by the proportion of the amount of consumed provisions recognised in other comprehensive income that did not reduce the tax base upon formation |  |
| 12. | **Increase in tax base** (sum of 12.1 through 12.3) |  |
| 12.1 | Amount of utilised tax relief for investments due to sale or disposal of asset before the prescribed deadline |  |
| 12.2 | Amount of utilised tax relief for investments due to disposal or transfer of asset from the Pomurska region or from a disadvantaged area of high unemployment before the prescribed deadline |  |
| 12.3 | Increase in tax base for expenses from impairment of receivables previously recognised for tax purposes due to not fulfilling the conditions for write-off |  |
| 13. | **TAX BASE** (9 + 11 + 12) or (11 + 12 – 10), if > 0 |  |
| 14. | **TAX LOSS** (9 + 11 + 12) or (11 + 12 – 10), if < 0 |  |
| 15. | **Reduction in tax base and tax credit** (sum **[**(sum of 15.1. through 15.17 excluding 15.13, but not exceeding 63% of the tax base from item 13) and (15.13)**]**, but not exceeding the taxable amount referred to in item 13) |  |
| 15.1 | Investment credit under Article 66a ZDoh‑2 |  |
| 15.2 | Coverage of loss |  |
| 15.3 | xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | xxxxx |
| 15.4 | Credit for investments in research and development under the first sentence of Article 61(1) ZDoh‑2 |  |
| 15.5 | XXXX |  |
| 15.6 | Tax relief for the employment of persons with disabilities |  |
| 15.7 | Tax relief for a taxable person with disabilities |  |
| 15.8 | Tax relief for practical work in vocational education |  |
| 15.9 | Tax relief for voluntary supplementary pension insurance in respect of workers employed by the taxable person under Article 65 ZDoh‑2 |  |
| 15.10 | Tax relief for donations – payments for humanitarian, disability, social protection, charity, scientific, educational, medical, ecological, religious and universal benefit purposes |  |

|  |  |  |  |
| --- | --- | --- | --- |
| 15.11a | Tax relief for donations – payments for cultural and sport purposes and payments to voluntary associations established for protection against natural and other disasters | |  |
| 15.11b | Tax relief for donations – payments to providers of a programme of elite sport for investment in elite sport as defined by the law governing sport (Article 66(2)(2) ZDoh‑2) | |  |
| 15.11c | Tax relief for donations – payments made to remedy the consequences of the epidemic in accordance with Article 62a ZIUZEOP | |  |
| 15.12 | XXXX | |  |
| 15.13 | Special personal tax relief | |  |
| 15.14 | Tax relief for the employment of unemployed persons under Article 61a ZDoh‑2 | |  |
| 15.15 | Tax relief for employment under Article 28(2) ZSRR‑2 | |  |
| 15.16 | Tax credit for investments under Article 28(5) ZSRR‑2 | |  |
| 15.17 | Tax credit for investments in the digital and green transition under Article 65a ZDoh‑2 | |  |
| 16. | **INCOME TAX BASE (annual income tax return)** (13 – 15) | |  |
| 17. | **Credits and reliefs that reduce the income tax base (17.1 + 17.2 + 17.3)** | |  |
| 17.1 | General allowance | |  |
| 17.2 | Special allowance for dependants | |  |
| 17.3 | Relief for voluntary supplementary pension insurance of a taxable person under Article 117 ZDoh‑2 in conjunction with Article 128(2) ZDoh‑2 | |  |
| 18. | xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | | xxxxx |
| 19. | **INCOME TAX PREPAYMENT BASE** (16 – 17), if > 0 | |  |
| 20. | INCOME TAX PREPAYMENT | | |
|  | Calculation of the income tax prepayment from the income tax prepayment base  Above To Amount of tax Tax rate  ………………. ……………… ………………… ………………  ………………. ..……………. ………………… ..……………. | | |
| 21. | Deduction of foreign tax |  | |
| 22. | Increase in tax due to change in deduction of foreign tax |  | |
| 23. | **TAX LIABILITY** (20 – 21 + 22) |  | |
| 24. | Reduction in tax liability by the amount of withheld tax paid |  | |
| 25. | Preliminary prepayment calculated |  | |
| 26. | **ADDITIONAL PREPAYMENT LIABILITY** (23 – 24 – 25), if > 0 |  | |
| 27. | **OVERPAID PRELIMINARY PREPAYMENT** (23 – 24 – 25), if < 0 |  | |
| 28. | **BASE FOR DETERMINING PRELIMINARY PREPAYMENT or income tax prepayment** |  | |
| 29. | **Preliminary prepayment or income tax prepayment** |  | |
| 30. | **Monthly preliminary prepayment or income tax prepayment instalment** |  | |
| 31. | **Quarterly preliminary prepayment or income tax prepayment instalment** |  | |

1. **CALCULATION** **OF TAX ON INCOME FROM BUSINESS ACTIVITIES (NORMALISED)**

Amounts in euros, including cents

|  |  |  |
| --- | --- | --- |
| 1. | **INCOME determined under accounting regulations**, of which: |  |
| 1.1 | Income from which tax was withheld at source, including withheld tax |  |
| 2. | **Adjustment of income to level recognised for tax purposes – reduction** (sum of 2.1 through 2.9) |  |
| 2.1 | Exclusion of income from reversal or use of provisions already taxed in full or in part |  |
| 2.2 | Exclusion of income under international treaties and Article 27 ZUVRAS |  |
| 2.3 | Exclusion of income arising from reversal of impairments if previous impairment was not taken into account |  |
| 2.4 | Exclusion of income realised from dividends, interest; of income realised from the disposal of equity shares or the disposal of investment coupons; and of other income relating to financial instruments or shares in accordance with points 4 and 5 of Article 54(1) ZDoh‑2 |  |
| 2.5 | Exclusion of income already included in the tax base in the current or previous tax periods for the purpose of avoiding double taxation |  |
| 2.6 | Exclusion of income due to previously unrecognised expenses |  |
| 2.7 | Decrease in income in the case of disposal of transferred assets for non-accounted losses in the transfer of assets to a new private individual with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 2.8 | Exclusion of income arising from basic monthly income pursuant to ZIUZEOP and ZZUOOP and from the partial reimbursement of lost profit under ZZUOOP |  |
| 2.9 | Exclusion of income from compulsory social security contributions paid by Slovenia or a self-governing local community to the taxable person in accordance with special regulations, in accordance with Article 56(3) ZDoh‑2 |  |
| 3. | **Adjustment of income to level recognised for tax purposes – increase** (sum of 3.1 through 3.6) |  |
| 3.1 | Increase in income due to transfer prices between related parties |  |
| 3.2 | Increase in income due to transfer prices between related parties (residents) in accordance with ZDDPO‑2 |  |
| 3.3 | Increase in income from interest on loans granted to related parties (non-residents) |  |
| 3.4. | Increase in income from interest on loans granted to related parties (residents) in accordance with the provisions of ZDDPO‑2 |  |
| 3.5 | Increase in income in the case of disposal of transferred assets for untaxed amounts with regard to the provision of Article 51(4)(1b) ZDoh‑2 |  |
| 3.6 | Increase in income arising from the transition between different methods of establishing the tax base on income from business activities pursuant to Article 49(2) ZDoh‑2 |  |
| 4. | **INCOME RECOGNISED FOR TAX PURPOSES** (1 - 2 + 3) |  |
| 5. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 6. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 7. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 8. | **EXPENSES RECOGNISED FOR TAX PURPOSES** in the amount of 80% of the income recognised for tax purposes, but not more than the maximum permitted amount |  |
| 9. | **DIFFERENCE between income and normalised expenses recognised for tax purposes** (4 - 8) |  |
| 10. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 11. | **Increase in tax base due to changes to accounting policies, corrections of errors and revalued items ((11.1 + 11.3) x (1 - 0.8))** |  |
| 11.1 | Increase in tax base by the amount of differences arising from changes in accounting policies and remedying of errors |  |
| 11.2 | xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | xxxxxx |
| 11.3 | Increase in tax base by the amount of the revaluation surplus arising from revaluation of economic categories transferred by the taxable person to profit/loss including revaluation surplus related to depreciated assets, and by the share of the amount of the reversal of provisions, recognised under other comprehensive income, that reduced the tax base upon formation. |  |
| 11.4 | xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx | xxxxxx |
| 12. | **Increase in tax base** (sum of 12.1 through 12.3) |  |

|  |  |  |
| --- | --- | --- |
| 12.1 | Amount of utilised tax relief for investments due to sale or disposal of asset before the prescribed deadline |  |
| 12.2 | Amount of utilised tax relief for investments due to disposal or transfer of asset from the Pomurska region or from a disadvantaged area of high unemployment before the prescribed deadline |  |
| 12.3 | Increase in tax base for expenses from impairment of receivables previously recognised for tax purposes due to not fulfilling the conditions for write-off |  |
| 13. | **TAX BASE** (9 + 11 + 12) |  |
| 14. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 15. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 16. | **BASIS FOR CALCULATION OF INCOME TAX** (13) |  |
| 17. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 18. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 19. | **xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx** | xxxxxx |
| 20. | **INCOME TAX** (16 x tax rate) |  |
| 21. | Deduction of foreign tax |  |
| 22. | Increase in tax due to change in deduction of foreign tax |  |
| 23. | **TAX LIABILITY** (20 - 21 + 22) |  |
| 24. | Reduction in tax liability for the paid amount of withheld tax (withheld withholding tax) |  |
| 25. | Calculation of prepayment of tax on income from business activities |  |
| 26. | **ADDITIONAL INCOME TAX LIABILITY** (23 - 24 - 25), if > 0 |  |
| 27. | **OVERPAID INCOME TAX** (23 - 24 - 25), if < 0 |  |
| 28. | **BASE FOR DETERMINING PREPAYMENT OR PRELIMINARY PREPAYMENT** |  |
| 29. | **Prepayment or preliminary prepayment** (28 x tax rate) |  |
| 30. | **Monthly income tax prepayment or preliminary prepayment instalment** |  |
| 31. | **Quarterly income tax prepayment or preliminary prepayment instalment** |  |

1. **CHANGE TO THE METHOD OF DETERMINING THE TAX BASE IN THE NEXT TAX**

**PERIOD (circle as applicable)**

* + VII.A I declare the tax base to be determined on the basis of actual income and normalised expenses: YES
  + VII.B I provide notice of termination of determination of the tax base on the basis of actual income and normalised expenses: YES
  + VII.C In the year after the year for which the return is being submitted, I am determining the tax base on income from basic agricultural and forestry activities on a flat-rate basis (with cadastral income): YES

1. **DETAILS OF ANNEXES TO RETURN**

The following appendices (mark with x) are an integral part of the return:

* + **ANNEX 3**: Balance sheet  **ANNEX 4**: Income statement  **DECLARATION:**

I hereby declare that I am not enclosing the information specified as Annex 3 and Annex 4 because the information has been submitted to the Agency of the Republic of Slovenia for Public Legal Records and Related Services.

* + **ANNEX 6**: Information regarding the coverage of tax loss
  + **ANNEX 7a**: Information regarding an investment credit under Article 66a ZDoh‑2 (after 1 January 2012)
  + **ANNEX 8a**: Information regarding a tax credit for investments in research and development (under the first sentence of the first paragraph of Article 61 ZDoh‑2)
  + **ANNEX 9**: Information regarding relief for employment
  + **ANNEX 10**: Information regarding relief for donations
  + **ANNEX 11**: Information regarding a foreign tax deduction
  + **ANNEX 12**: Information regarding an increase in tax on account of changes to a foreign tax deduction
  + **ANNEX 13**: Notification regarding the claiming of relief for the maintenance of family members for the calculation of income tax prepayments
  + **ANNEX 13a**: Calculation of the average rate of income tax prepayment on tax on income from business activities for taxable persons referred to in Article 47(2) ZDoh‑2
  + **ANNEX 14a**: Information regarding the effects on the tax base for a taxable person who ceases to perform an activity
  + **ANNEX 14b**: Information regarding the effects on the tax base for a taxable person who continues to perform an activity
  + **ANNEX 15: Declaration** of determination of the tax base by reference to actual income and normalised expenses
  + **Form** for claiming tax credit for employment in disadvantaged areas of high unemployment – ANNEX 1 of the Regulation under ZSRR‑2
  + **Form** for claiming tax credit for investments in disadvantaged areas of high unemployment – ANNEX 2 of the Regulation under ZSRR‑2

At ………………………., on ……….……… Signature of taxable person: ………………………….