|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | ANNEX 13 |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**NOTIFICATION REGARDING THE CLAIMING OF AN ALLOWANCE FOR THE MAINTENANCE OF DEPENDANTS WHEN INCOME TAX PREPAYMENTS ARE BEING CALCULATED**

**FOR THE FOLLOWING DEPENDANTS:**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Item no**  | **Name and surname**  | **Year of birth**  | **Tax****number**  | **Family relationship**  | **Period of maintenance**  |
| **From \_\_\_\_\_ (month)**  | **To \_\_\_\_\_ (month)**  |
|  |  |  |  |  |  |  |
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|   |   |   |   |   |   |   |

**Family relationship:**

A1 – child up to 18 years of age

A2 - a child aged between 18 and 26 who, continuously or with an interruption of up to one year, continues secondary, post-secondary or higher education, is not in employment, does not pursue an activity and has no means of subsistence, or has means of subsistence that are less than the amount of the special allowance for a maintained dependant

A3 - a child over 26 years of age who is not in employment, does not pursue an activity and has no means of subsistence, or who has means of subsistence that are less than the amount of the special allowance for a maintained dependant, if they enrolled in study before turning 26, for no more than six years from the day of enrolment in undergraduate studies and for no more than four years from the day of enrolment in postgraduate studies

A4 - a child over the age of 18 who is not in education and is fit for work, if registered with the employment service, and who, under the regulations on registration of residence, has the same residence as their parents or adoptive parents and has no own means of subsistence, or has means of subsistence that are less than the amount of the special allowance for a maintained dependant

A5 - a child who requires special care and protection and who is entitled to a child care supplement under the

Parental Protection and Family Benefits Act or to an assistance and service supplement under the Pension and Disability Insurance Act

B1 – a child who has disability status under the Social Integration of Persons with Disabilities Act and who continues secondary, post-secondary or higher education, regardless of age

B2 – a child who has disability status under the Social Integration of Persons with Disabilities Act and is not in education, regardless of age

A child who has disability status granted pursuant to a decision pursuant to the Social Security for Persons with Mental and Physical Disabilities Act has the same status as a child who has disability status under the Social Integration of Persons with Disabilities Act.

C - a spouse or co-habiting partner who is not in employment and who does not perform an activity

D - the parents or adoptive parents of the taxable person

E- another member of a farming household

|  |  |  |
| --- | --- | --- |
| Place and date |  | Taxable person’s signature |

# INSTRUCTIONS ON COMPLETING ANNEX 13

**NOTIFICATION REGARDING THE CLAIMING OF AN ALLOWANCE FOR THE MAINTENANCE OF DEPENDANTS**

The Notification regarding the claiming of an allowance for the maintenance of dependants is completed if the taxable person has entered the information under item 17.2 of part V of the tax return.

In accordance with Article 128(2) ZDoh‑2, the allowance referred to in Article 114(1) and (2) ZDoh‑2 is also taken into account when calculating the income tax prepayment if this allowance is not taken into account in relation to the taxable person in a particular tax year when calculating the prepayment of income tax on income from employment, or if less than 5/12ths of that allowance has been taken into account for a particular tax year.

When determining dependants, account shall be taken of the instructions for completing that part of the income tax return relating to the special allowance for dependants.