



TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR OTHER INCOME

1. CODE NUMBER OF TAX RETURN STATUS

(To be completed only by a taxable person filing their tax return after the expiry of the prescribed period as a self-declaration or as a correction of a tax return before an assessment notice is issued.)

(1 filed after the deadline, 2 self-declaration, 3 correction prior to the issue of assessment notice)

2. INFORMATION ABOUT TAXABLE PERSON

(name and surname)

(tax number)

(data on residence: city, street, house number)

(e-mail)

(postal code, post)

(phone number)

Country of residency:
(indicate appropriately)

Republic of Slovenia

Other:

3. INFORMATION ABOUT THE PAYER

	Reference number of the payer	1st payer	2nd payer	3rd payer
1.	Name and surname or firm			
2.	Address or head office (city, street, house number, post)			
3.	Country			
4.	Tax or identification Number			

4. INFORMATION ABOUT OTHER INCOME

	Information about income received from payer under Table 3	Information about income received from payer under reference no. _____	Information about income received from payer under reference number _____	Information about income received from payer under reference number _____
1.	Date of receipt of Income			
2.	Payment for the month (mm.YYYY)			
3.	Type of income			
4.	Income (in EUR)			

5.	Information about actual costs or income reducing the tax base			
6.	For the assessment of income tax prepayment, I hereby claim the use of the income tax rate as defined in the tax schedule and relief as referred to in point 6 of this tax return form.	YES	YES	YES
7.	Country/international organisation, income payer			
8.	I hereby claim the foreign tax credit (in EUR) in accordance with the international convention on the avoidance of double taxation (to be completed only by a resident)			
9.	Foreign tax credit under ZDoh-2 (in EUR) (to be completed only by a resident)			
10.	I hereby claim exemption from income tax payment in accordance with the international convention on the avoidance of double taxation (to be completed only by a non-resident)	YES	YES	YES
11.	I hereby confirm that (to be completed only by a non-resident)	a) I am a non-resident (mandatory attachment) b) other income does not originate from the permanent business unit or permanent base that I have in the Republic of Slovenia	a) I am a non-resident (mandatory attachment) b) other income does not originate from the permanent business unit or permanent base that I have in the Republic of Slovenia	a) I am a non-resident (mandatory attachment) b) other income does not originate from the permanent business unit or permanent base that I have in the Republic of Slovenia

5. BREAKDOWN OF ACTUAL COSTS OR INCOME REDUCING THE TAX BASE

	Reference number of the payer from Table 3	Income received from payer under ref. no. _____	Income received from payer under ref. no. _____	Income received from payer under ref. no. _____
1.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			
2.	Breakdown of costs/income (description)			

	Amount (in EUR)			
	Income code			
3.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			
4.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			
5.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			
6.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			
7.	Breakdown of costs/income (description)			
	Amount (in EUR)			
	Income code			

6. CLAIMING RELIEF UPON THE ASSESSMENT OF PERSONAL INCOME TAX PREPAYMENT FROM OTHER INCOME (the mentioned relief can be claimed by a resident who receives other income on a regular basis for the monthly period, on condition that they do not receive other income where the relief mentioned below is already considered)

I hereby claim the following relief (indicate appropriately):

- personal relief for taxable disabled person with 100% physical disability
- special relief for maintained family members

Information about maintained family members

Ref. no.	Name and surname	Year of birth	Tax number	Degree of kinship*

Code A1 – Child up to the age of 18.

A2 Child from 18 to 26 years of age, continuing schooling at secondary or tertiary level,

A3 Child older than 26 years of age if enrolled in tertiary education until 26 years of age, i.e. for a maximum 6-year period from the date of enrolment in undergraduate studies and for a maximum of 4 years from the date of enrolment in post-graduate studies,

A4 Child older than 18 years who is not included in the education system and is able to work if they are registered at the employment office,

A5 Child who needs special care and has the right to a child care allowance in accordance with the Parental Protection and Family Benefit Act or the right to the allowance for assistance and home help in accordance with the Pension and Disability Insurance Act,

B Child unable to work in accordance with the regulations on the social protection of mentally and physically disabled persons,

C Spouse or cohabiting partner who is unemployed and is not engaged in any activity,

D Parents or adoptive parents of the taxable person.

* * * * *

7. ATTACHMENTS

Attachments (list of documents or evidence attached to the tax return form by the taxable person):

1. Please find attached hereto a certificate of residence issued by the competent body _____ on _____, which shows that I am a resident of _____ in terms of the provisions of the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and _____. (This refers only to non-residents.)
- 2.
- 3.

In/at _____, date _____

Signature of the taxable person

INSTRUCTIONS ON COMPLETING THE TAX RETURN FORM FOR ASSESSING PERSONAL INCOME TAX PREPAYMENT FOR OTHER INCOME

1. INTRODUCTION

In accordance with Article 105 of the Personal Income Tax Act (Official Gazette of the Republic of Slovenia, no. 13/11 – official consolidated text, 9/11 – ZUKD-1, 9/12 – Decision of the Constitutional Court, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 96/13, 29/14 – Decision of the Constitutional Court and 50/14, hereinafter referred to as the ZDoh-2) shall be submitted by a resident taxable person at the tax authority when the income is paid by an entity that is not a taxpayer under Article 58 of the Tax Procedure Act (Official Gazette of the Republic of Slovenia, no. 13/11 – official consolidated text, 32/12, 94/12, 101/13 – ZDavNepr, 111/13, 22/14 – Decision of the US, 25/14 – ZFU, 40/14 – ZIN-B, 90/14 and 91/15; hereinafter referred to as the "ZDavP-2"). The tax return may be submitted via the eDavkiportal if the taxable person has a digital certificate (SIGEN-CA, POŠTA@CA, HALCOM CA, AC NLB). Please, find out more about the use of electronic tax operations via eDavki on the following website:

<http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>.

The taxable person shall submit the tax return to the tax authority within 15 days of the date of receipt of income.

2. ENTERING INFORMATION UNDER POINT 1 – CODE NUMBER OF TAX RETURN STATUS

By entering the appropriate number, you indicate the status of the filed return with regard to its content or purpose and in accordance with the provisions under Articles 62 to 64 of the ZDavP-2. The field must not be completed when the first tax return is being submitted for the period, or if it is submitted only **when the tax return is submitted by claiming the provisions under ZDavP-2 that regulate the subsequent submission or correction of tax returns.**

Code 1

The taxable person, having missed the deadline to file their tax return for justified reasons, may submit a proposal to the competent tax authority to retrospectively file the tax return, in accordance with Article 62 of the ZDavP-2. In this proposal, they must state the reasons for their delay and present evidence for their claims. Justified reasons are circumstances which the taxable person could not foresee or prevent and which made it impossible for him/her to complete or file their tax return within the prescribed time. The proposal for a retrospective filing has to be submitted by the taxable person within eight days after the reasons for the delay have ceased to exist, but within a maximum of three months after the missed deadline. The taxable person shall enclose their tax return with the submission for a subsequent submission of the tax return. If the reasons preventing the completion or submission of a tax return still obtain, the taxable person may submit their proposal for a subsequent submission of the tax return without enclosing their tax return, but they must indicate the deadline by which their tax return will be submitted. If in such a case, the tax authority allows them to submit the tax return after the prescribed deadline, it defines a new deadline by issuing a decision. A taxable person submitting their tax return after the prescribed deadline on the basis of Article 62 of the ZDavP-2 must indicate the number 1 (filed after the deadline) under the heading "Code Number of Tax Return Status".

Code 2

If a taxable person has missed the deadline to submit their tax return but does not fulfil the conditions for submitting the tax return after this prescribed deadline or if they have stated false, incorrect or incomplete information in their return on the basis of which the tax authority has already issued a tax assessment notice, they may, according to Article 63 of the ZDavP-2, submit their tax return as a self-declaration no later than until the delivery of the assessment notice or until the beginning of the tax audit or respectively until offence proceedings or criminal proceedings are initiated. According to Article 396 of the ZDavP-2, a taxable person who submits their tax return as a

self-declaration shall not be charged with an offence if they pay the tax assessed on the basis of their self-declaration. A taxable person may not submit a new self-declaration for liabilities for which they have already filed a previous self-declaration. A taxable person submitting their tax return based on self-declaration in accordance with Article 63 of the ZDavP-2 should indicate the number 2 (self-declaration) under the heading "Code Number of Tax Return Status".

Code 3

In accordance with Article 64 of the ZDavP-2, a taxable person may correct a tax return which they have submitted to the tax authority. The tax return may be corrected no later than the date when the tax assessment notice is issued. A taxable person correcting their tax return before the issue of an assessment notice should indicate the number 3 (correction prior to issue of assessment notice) under the heading "Code Number of Tax Return Status".

3. ENTERING INFORMATION UNDER POINT 2 – INFORMATION ABOUT THE TAXABLE PERSON

The basic identification information about the taxable person is entered (name and surname, tax number or identification number, if the taxable person has no Slovenian tax number, address of residence, e-mail, residency and the country of residency).

4. ENTERING INFORMATION UNDER POINT 3 – INFORMATION ABOUT THE PAYER

Information about an individual payer of income must be written in columns.

Write your name and surname or the firm in the line "**Name and surname or firm**".

Write the address or head office of the payer (city, street, house number, post) in the line "**Address or head office (city, street, house number, post)**".

Write the country of the income payer's head office in line "**Country**".

Write the income payer's tax number allocated in the Republic of Slovenia in the line "**Tax or identification number**". If the payer has not been allocated a tax number under the ZDavP-2 and the Financial Administration Act (Official Gazette of the Republic of Slovenia, No. 25/14), the number that is used for tax purposes in the country of residence of the income payer should be indicated (tax number or other identification number). Information about the aforementioned number is not mandatory. An income payer is an employer or other entity that pays income related to current or previous employment.

5. ENTERING INFORMATION UNDER POINT 4 – INFORMATION ABOUT OTHER INCOME

Information on individual types of income received from an individual payer should be written in columns. The consecutive reference number of the payer from Table 3 must be indicated in the first line. If there are two or more incomes received from the same payer, the consecutive number of the same payer must be repeated.

Write the date or receipt of income in the line "**Date of receipt of income**" (dd.mm.YYYY). Income is received when it is paid to the taxable person or provided to them for disposal in another way.

In the line "**Payment for month (mm.YYYY)**" write the month and year for which the taxable person received other income.

Enter the type of other income received by the taxable person in the line "**Type of income**":

6100 Gifts; enter data on total value of the gift received. Enter gifts the value of which exceeded EUR 42 individually (the entire value of an individual gift is considered in

- the base) and gifts that were received in an individual tax year from the same provider of the gift if their total value exceeded EUR 84 (the total value of the gifts is considered in the base regardless of the value of an individual gift);
- 6300 Remaining other income; remaining other income is income that is not considered as income from employment, income from activity, income from basic agricultural and basic forestry activity, income from letting property and income from the transfer of property right, income from capital; remaining other income is not income that does not apply as income under ZDoh-2 or is not income exempt from personal income tax payment under ZDoh-2 and is not included under codes 6100, 6500 and 6700. Other income also includes rewards; rewards in kind; wins in prize games that are not games of chance in which certain knowledge, skill or luck is required; compensations received in connection with the establishment of a right or its encumbrance; other income received from the transfer or cessation of rights to property; advance payment received by the taxable person upon the conclusion of a contract and which is not repaid to a contracting party who has not fulfilled the contractual obligations; any compensation which a shareholder receives based on an ownership share under Article 90 of ZDoh-2 of the payer and is not a reduction of their ownership share; reimbursement of costs under the fourth and fifth paragraphs of Article 108 of ZDoh-2.
- 6500 Compensation for spending own volunteer funds,
- 6700 Income under the Fulbright exchange programme.

Rewards

Enter the amount of rewards, excluding rewards and awards for exceptional accomplishments in humanitarian, scientific and research, cultural, educational, sport or social areas and in other fields of volunteering paid under the conditions determined in the first, second and third indents of point 1 of Article 107 and point 3 of the fifth paragraph of Article 108 of ZDoh-2. Upon the payment of the reward which is paid by the volunteering organisation to the volunteer for their exceptional accomplishments, enter the amount that exceeds 50% of the financial reward as determined for the preceding year, i.e. as a national recognition of special accomplishments as a volunteer.

Gifts

Enter the value of gifts that individually exceed EUR 42, or if the total value of all gifts received in the tax year from the same provider of gifts exceeds EUR 84.

Wins in prize games

Enter the value of wins in prize games other than games of chance, where specific knowledge, skill or luck is required if they exceed EUR 42 individually.

Scholarships

Enter the amount of scholarship (corporate and other) paid for a monthly period to a person admitted as a pupil or student for full schooling or study time for studies in the Republic of Slovenia, i.e. the amount that exceeds the amount of minimum salary as determined by the law governing minimum salary, or the amount of scholarship paid for studies abroad, i.e. the amount that exceeds the minimum salary amount increased by 60%. The tax base does not include income in connection with the education and training of person receiving scholarships (point 2 of the third paragraph of Article 39 of ZDoh-2) which are connected with the operations of the provider of scholarships, and the reimbursement in work-related expenses that does not exceed amounts as determined in the Decree on the tax treatment of reimbursed work-related expenses and other income from employment (Official Gazette of the Republic of Slovenia, no. 140/06 and 76/08).

Reimbursement of transport, overnight and daily allowance costs according to the fourth paragraph of Article 108 of ZDoh-2

Upon the payment of income intended to cover documented expenses of transport, overnight stays and daily allowances under the fourth paragraph of Article 108 of ZDoh-2, enter the income, i.e. the amount that exceeds the amount as determined as non-taxable in the Decree on the tax treatment

of reimbursed work-related expenses and other income from employment (Official Gazette of the Republic of Slovenia, no. 140/06 and 76/08).

Compensation for the personal costs of the volunteer

Upon the payment of compensation for personal costs of the volunteer, enter the income, the amount that exceeds 20% of the daily allowance for a business trip from 12 to 14 hours in the Republic of Slovenia, which is not calculated in the tax bases of income from employment if the volunteer is volunteers for work in the Republic of Slovenia, or income in the amount that exceeds 20% of the daily allowance for a business trip from 14 to 24 hours abroad, which is not calculated in the tax base of income from employment if the volunteer is volunteers to work abroad.

Compensation for spending own funds in connection with volunteering

Upon the payment of compensation for the expenditure of own funds in connection with volunteering, the entire paid compensation for such own funds is entered. The tax base encompasses the compensation for the expenditure of own funds in connection with voluntary work which at an annual level exceeds 20% of the average monthly salary in Slovenia in January of the previous calendar year,

Income under the Fulbright exchange programme

The income from the Fulbright exchange programme is in accordance with the Memorandum of Understanding between the Government of the Republic of Slovenia and the Government of the United States of America concerning the Fulbright exchange programme not considered as payment for work or a service and not as a compensation for lost income, so this income is considered as other income.

Write the income, rounded up to two decimal places, in the line "**Income (in EUR)**". The income in foreign currency shall be converted to euros according to the published Bank of Slovenia's rate of exchange which applied on the date when income based on other contractual relationship was received.

In the line "**Information about actual costs or income reducing the tax base**" enter at type of income under code 6500 the amount of actual expenditure of own funds in connection with volunteering if annually they exceed 20% of the average monthly salary of employees in the Republic of Slovenia for January of the previous calendar year, i.e. upon the compensation for the expenditure of own funds in connection with voluntary work. If the amount is referred to the type of income under code 6700, enter the costs that are directly connected with cooperation in the Fulbright exchange programme, i.e. rents, travel costs, supplementary health insurance, study literature, contributions to the hosting institution and other expenses directly related to collaborating in the mentioned exchange programme.

In the line "**For the assessment of income tax prepayment, I hereby claim the use of income tax rate as defined in the tax schedule and relief as mentioned under point 6 of this tax return form**" tick "YES" if the resident regularly receives other income on a monthly basis and would wish the personal income tax rate and schedule under Article 122 of ZDoh-2, calculated to 1/12 of the year to be considered upon the assessment of personal income tax prepayment, and that 1/12 of the amount of general personal income tax relief, 1/12 of the personal relief for 100% physical disability and special personal maintenance payment relief are considered on condition that the taxable person receives no other income, whereby the personal income tax prepayment is calculated as determined in this paragraph.

Write the foreign country or name of the international organisation which paid an individual type of income in the line "**Country/international organisation, income payer**".

Write the amount of foreign tax in euros, rounded up to two decimal places, in the line "**I hereby claim the foreign tax credit (in EUR) in accordance with the international convention on the MF-FURS Form DOHPREM no. 2**".

avoidance of double taxation (to be filled out only by a non-resident)". The foreign tax in foreign currency shall be converted to euros according to the published Bank of Slovenia's rate of exchange which applied on the date when income was received. This is how the foreign tax credit is claimed in accordance with the international convention on the avoidance of double taxation;

The list of valid international conventions on the avoidance of double taxation of income and property is published on the website of the Financial Administration of the Republic of Slovenia in the section "Legislation":

http://www.fu.gov.si/davki_in_druge_dajatve/podrocja/mednarodno_obdavcenje/.

Write the amount of foreign tax in euros, rounded up to two decimal places, in the line "**Foreign tax credit under ZDoh-2 (in EUR)**". The foreign tax in foreign currency shall be converted to euros according to the published Bank of Slovenia's rate of exchange which applied on the date when income was received. This is how foreign tax credit is claimed in cases when there is no international convention on the avoidance of double taxation, i.e. in accordance with Income Tax Act (Official Gazette of the Republic of Slovenia, No. 13/11 – official consolidated text, 9/11 – ZUKD-1, 9/12 – Decision of the Constitutional Court, 24/12, 30/12, 40/12 – ZUJF, 75/12, 94/12, 96/13, 29/14 – Decision of the Constitutional Court and 50/14, hereinafter referred to as the "ZDoh-2), i.e. abolition of double taxation of income under Chapter IX of ZDoh-2.

Regardless of the possibility of claiming foreign tax credit in the tax return form for assessing personal income tax prepayment for other income on the statement on tax liability outside the Republic of Slovenia, the taxable person is granted the foreign tax credit upon the calculation and credit of income tax at the annual level only if the taxable person claims the tax credit paid abroad also in the claim against an informative assessment of income tax or the tax return for assessing income tax.

In the line "**I hereby claim the exemption from payment of income tax prepayment in accordance with the international convention on the avoidance of double taxation (to be completed only by a non-resident)**" indicate "YES" if the non-resident claims the exemption from payment of income tax prepayment that is not taxed in the Republic of Slovenia in accordance with the international treaty on the avoidance of double taxation.

In the line "**I hereby confirm that (to be completed only by a non-resident)**" circle 'a' in each individual field if the taxable person is a resident of a specific country other than the Republic of Slovenia, and circle 'b' if other income does not originate from the permanent business unit or permanent base that the person has in the Republic of Slovenia. This is the way to claim exemptions from paying the personal income tax prepayment for received other income based on the international convention on the avoidance of double taxation concluded between the Republic of Slovenia and the country of source or international organisation. A non-resident taxable person who claims exemption from personal income tax prepayment should attach to their tax return a certificate of residence issued by the competent body of the other state signatory to the convention proving that the taxable person is a resident of this other country in terms of the provisions of the international convention on the avoidance of double taxation of income signed between the Republic of Slovenia and this other country (see point 8 of this instruction).

6. ENTERING INFORMATION UNDER POINT 5 – BREAKDOWN OF ACTUAL COSTS OR INCOME REDUCING THE TAX BASE

The information should be filled in:

- a. when the actual outlay of own funds in connection with voluntary work at an annual level exceeds 20% of the average monthly salary in Slovenia in January of the previous calendar year,
- b. for costs directly connected with cooperation in the Fulbright exchange programme, i.e. rents, travel costs, supplementary health insurance, study literature, contributions to the hosting institution and other expenses directly related to collaboration in the mentioned exchange

programmes, as well as daily allowances in accordance with the Memorandum of Understanding between the Government of the Republic of Slovenia and the Government of the United States of America concerning the Fulbright exchange programme.

The taxable person enters information about settled invoices issued to their name: date of invoice, number of invoice, name of supplier, specification of purchase or service, or they indicate other documents on received income that reduces the tax base (e.g. receipt on covering costs under the Fulbright exchange programme), i.e. in the column "**Breakdown of costs/income (description)**". The line should be indicated with income type code under Table 4, thus claiming the cost or income that reduces the tax base.

The taxable person enters costs or income in euros rounded up to two decimal places in the column "**Amount (in EUR)**" based on indicated invoices or other evidence. The costs which are indicated on the invoice in foreign currency shall be converted to euros according to the Bank of Slovenia's rate of exchange which applied on the date when costs incurred.

The taxable person submits invoices to the tax return, claiming actual costs of the spending of own funds in connection with voluntary work or appropriate evidence of all costs and income directly connected with cooperation in the Fulbright exchange programme.

7. ENTERING INFORMATION UNDER POINT 6 – CLAIMING TAX RELIEF IN THE ASSESSMENT OF PERSONAL INCOME TAX PREPAYMENT FOR OTHER INCOME

A resident who receives other income on a regular basis for the monthly period on condition that they do not receive other income and the relief mentioned below is already considered may claim for relief that is considered upon the assessment of the personal income tax prepayment for other income, i.e. by indicating:

- special 100% physical disability relief if the person has been granted the right to third-party care and assistance based on the decision of the Pension and Disability Insurance Institute of the Republic of Slovenia, social work centre or administrative body competent for protecting military personnel war-disabled servicemen protection;
- special relief for maintained family members under Article 114 of ZDoh-2;

The maintained family member is:

Code A1 – Child up to the age of 18.

Code A2 – Child from 18 to 26 years of age if s/he continuously or with a termination up to one year is continuing schooling at the secondary or tertiary level, engages in no other activity and has no own funds for subsistence or if such funds amount to less than EUR 203.08 per month or EUR 2,346.92 per year. Own income is all income under ZDoh-2 excluding family pension, income for performed temporary or occasional work based on a referral of the authorised organisation or the Slovenian Employment Service that provides work to pupils and students, scholarships and income of a child that are exempt from the payment of personal income tax according to Articles 22 and 29 of ZDoh-2.

Code A3 – Child that fulfils the conditions as per code A2 and is older than 26 years of age if enrolled in tertiary education until 26 years of age, i.e. for a maximum six-year period from the date of enrolment in undergraduate studies and for maximum four years from the date of enrolment in post-graduate studies.

Code A4 – Child, older than 18 years who is not at school and is able to work if s/he is registered at the employment service and lives with parents or adoptive parents in a joint household, s/he has no own funds for subsistence or if such funds amount to less than EUR 203.08 per month or EUR 2,346.92 per year.

Code A5 – Child who needs special care and has the right to a child care allowance in accordance with the Parental Protection and Family Benefit Act or the right to the allowance for assistance and home help in accordance with the Pension and Disability Insurance Act. The relief is not granted to a taxable person who has been admitted to an institution for whole-day free care for treatment, training or education, or in foster care, unless they prove that the taxable person also provides financially for that child also during that time. In such cases, the

relief shall be granted for the period for which the social work centre recognises the child care allowance right in accordance with the act that regulates parental protection and family benefits.

Code B – Child who is incapable of working, regardless of age, in accordance with the regulations on the social protection of mentally and physically disabled persons.

A child under A and B is:

- own child, adopted child, step-child or child of the cohabitant partner;
- grandchild, if the taxable person has the right to special relief for one of the parents or if the grandchild has no parents or if the taxable person cares for the child based on a court decision;
- other person, if the taxable person takes care of that person based on a court decision.

Code C – Spouse who is unemployed and is not engaged in any activity, does not have their own means of subsistence, or if such funds are less than EUR 203.08 per month or EUR 2,346.92 per year, and a divorced spouse of the taxable person who is entitled to child support based on a judgement or agreement adopted according to the regulations on marriage and family relations, which is paid by the taxable person. A spouse is a person who lives in a marriage with the taxable person. A cohabiting partner who lives with the taxable person for at least one year in a joint household is for legal purposes considered a spouse, since the household is equated with marriage according to the regulations on marriage and family relations.

Code D – Parents or adoptive parents of the taxable person if they do not have their own means of subsistence or if such funds are less than EUR 203.08 per month or EUR 2,346.92 per year and live with the taxable person in a joint household or are in institutionalised care in a social protection facility and the taxable person covers the costs of such services, and under the same conditions also the parents or adoptive parents of the taxable person's spouse if the latter is not a taxable person for personal income tax.

Code E – Maintained family member of a taxable person, whose major part of income arises from farming and basic forestry activity, is also the member of household who cooperates in earning income from basic farming and basic forestry activity, if such person has no own funds for living or they are lower than EUR 2,436.92 and under the condition that their child, spouse, parents or adopting parents do not claim any special relief for maintained family member for that person. In such cases, the maintained family member of the taxable person is also the child of the member of agricultural household.

WARNING: A maintained family member is a person who has registered residence in the Republic of Slovenia or is a citizen of the Republic of Slovenia or EU Member State or a resident of a country with which the Republic of Slovenia has concluded an international convention on the avoidance of double taxation of personal income that enables the exchange of information due to the implementation of domestic legislation.

Column 1 – Write the name and surname of the maintained family member.

Column 2 – Write the tax number of the maintained family member. If the maintained family member has no tax number and is not entered in the tax register, submit an application for the entry of maintained family members in the tax register for that person. Submit the application on the form "DR-02 VDC – Application for entry of maintained family members in the tax register".

Column 3 – Write the birth year of the maintained family member.

Column 4 – Write the appropriate code of the degree of kinship of the maintained family member from the key below this table or the code from the previous explanation of who the family member is.

8. ENTERING INFORMATION UNDER POINT 7 – ATTACHMENTS

The taxable person shall attach appropriate evidence proving data on other income (notification on received foreign scholarship and similar; invoices claiming actual costs of using own funds in connection with volunteering).

Non-resident taxable persons should attach to their tax return a certificate of residence issued by the competent body of the other state signatory to the convention proving that the taxable person is a resident of this other country in terms of the provisions of the international convention on the avoidance of double taxation of Income signed between the Republic of Slovenia and this other country.

The taxable person submits invoices with the request claiming the actual costs of the expenditure of own funds in connection with voluntary work or invoices or other appropriate evidence of all costs/income directly connected with cooperating in the Fulbright exchange programme.

If other income is received from more than three payers or if a taxable person receives more than three different types of income from three different payers, an additional tax return shall be printed and appropriately indicated as part of the tax return that indicates information about the taxable person and payers.