

Instructions for completing the WRITE-OFF/DEFERRAL/INSTALMENT-NP form

Notice:	<p>The application shall not stay tax enforcement</p> <p>If the application is submitted through a proxy, the authorization should be attached to the application.</p>
Taxable person:	<p>Enter the taxable person's personal information.</p>
Family members:	<p>A taxable person's family members include:</p> <ul style="list-style-type: none"> - spouse, cohabitant, same-sex partner; - children up to 18 years of age; - children up to 26 years of age if they are in full-time schooling, are not employed and not registered as unemployed (enrolment certificate should be submitted with the application); - father, mother or other person with whom the taxable person lives and is obliged to maintain or who is obliged to maintain the taxable person (a contract of lifelong maintenance, a contract of subsistence or other document evidencing the obligation of maintenance); - a member of a farm household (when the taxable person is a member of a farm household). <p>A person with whom the taxpayer <u>does not</u> live and for whom maintenance is paid (e.g. children, parents without their own means of subsistence) is NOT considered a family member. Maintenance paid is deducted from the determined income of the taxpayer and his or her family members.</p> <p>A child assigned to joint parental care is considered a family member even if the parents are obliged to pay maintenance.</p> <p>If the application is submitted by a child who is required to be supported by the parents, family members include:</p> <ul style="list-style-type: none"> - parents or one of the parents who have been awarded the custody of the child as taxable person and that parent's spouse or partner, - brothers, sisters and other children that the persons referred to in the preceding indent are legally required to maintain (children up to 18 years of age or not more than 26, provided that they are in full-time schooling, are not employed and not registered as unemployed and not registered as unemployed – enrolment certificate should be submitted with the application).
Claim:	<p>In addition to the primary claim, a subordinate claim may also be selected, which will be decided by the tax authority if the first claim cannot be upheld.</p> <p>The table must be completed with data on tax liabilities for which a write-off, deferral or payment in installments is requested.</p> <p>In the case of a tax of a struck-off company for which the taxable person is liable as a natural person, this must be indicated and the tax number of the struck-off company must be provided.</p>

Information on the financial situation of the taxable person and his or her family members	<i>Regular income for the last six months and extraordinary income for the last 12 months before submitting the application are taken into account.</i>
Social assistance benefit in cash	If the taxable person or a family member is a recipient of social assistance benefit in cash, the application must be accompanied by a decision of the social work center granting cash assistance.
Payment of maintenance	If the taxable person or a family member has paid maintenance (e.g. for a child, parents without their own means of subsistence), a proof of payment of maintenance must be submitted together with the application.
Payment for institutional care services	If the taxable person or a family member has paid institutional care services for a person other than a family member (e.g. care in a home for the elderly), a proof of payment for institutional care services must be submitted together with the application.
Employment abroad:	If the taxable person or family member is employed abroad, pay slips for the last 12 months before filing the application must be submitted together with the application.
Account abroad:	If the taxpayer or family member has an open transaction, savings or other bank account abroad, the application must be accompanied by a statement of transactions on the account for the last 12 months.
Property not shown in official records	<p><i>Data on the property is provided only in the case of a request for write-off or partial tax write-off of tax liability.</i></p> <p>If the taxable person or a family member is the owner or co-owner of property which is not shown in official records, this shall be indicated by stating the owner's name and the type and the value of property.</p>
Exceptional circumstances:	<p>Indicate if the application is made due to exceptional circumstances affecting the risk of subsistence (prolonged illness, injury, disability, death of taxable person or family member, natural disaster, etc.).</p> <p>The application shall be accompanied by evidence confirming the existence of an exceptional circumstance and its financial consequences (e.g. decision granting emergency social assistance, report of the Social Work Centre on a difficult family situation, proof of illness and treatment costs, proof of assessed damage caused by a natural disaster and proof of resources received to repair the damage, etc.).</p>
Additional explanations:	Provide additional explanations regarding the threat to subsistence, in particular the facts related to health condition, social situation and natural disasters.
Attachments:	List the documents attached to the application.

WRITE-OFF/DEFERRAL/INSTALMENTS – NP

Signature:	The taxable person's own signature. If the application is submitted through a proxy, the authorization should be attached to the application.
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