



REQUEST
for tax base reduction for income from renting property for the purpose of
claiming costs of property maintenance, which preserves the usable value of property
for the following year _____

1. DATA ABOUT THE TAXPAYER

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<small>(Full name)</small>	<small>(Taxpayer Identification Number)</small>																				

<small>(Data about the residence: town, street and number)</small>	<small>(E-mail)</small>
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<small>(Postcode and post office)</small>	<small>(Telephone number)</small>																									

The taxpayer is a resident of the Republic of Slovenia: Yes No

Residence state: _____

2. DATA ABOUT PROPERTY, PAYER OF TAX, INCOME FROM RENTING PROPERTY AND CLAIMED ACTUAL COSTS

DATA ABOUT PROPERTY		No.		
		1.	2.	3.
1.	Type of property	a) Real estate b) Movable property	a) Real estate b) Movable property	a) Real estate b) Movable property
1. a	Real estate address			
1. b	Description of movable property	<ul style="list-style-type: none">• Equipment• Motorhome• Vehicle	<ul style="list-style-type: none">• Equipment• Motorhome• Vehicle	<ul style="list-style-type: none">• Equipment• Motorhome• Vehicle
2.	Identifier of real estate type			
3.	Renting period (from-to)			
DATA ABOUT THE PAYER OF TAX - TENANT				

4.	<i>Taxpayer Identification Number</i>			
5.	<i>Full name</i>			
6.	<i>Address or seat (town, street, house number, post office)</i>			
DATA ABOUT INCOME				
7.	<i>Total amount of (gross) income in the period (in EUR)</i>			
8.	<i>Total amount of withholding tax in the period (in EUR)</i>			
9.	<i>Total amount of (net) income in the period (in EUR)</i>			
DATA ABOUT COSTS				
9.	<i>Total amount of claimed actual costs (in EUR)</i>			

3. BREAKDOWN OF ACTUAL COSTS FOR PROPERTY MAINTENANCE, WHICH PRESERVES THE USABLE VALUE OF PROPERTY

<i>Invoice no.</i>	DATA ABOUT INVOICES	1.	2.	3
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			
	<i>Breakdown of costs - description</i>			
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			

	<i>Breakdown of costs - description</i>			
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			
	<i>Breakdown of costs - description</i>			
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			
	<i>Breakdown of costs - description</i>			
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			
	<i>Breakdown of costs - description</i>			
	<i>Invoice number</i>			
	<i>Date of the invoice</i>			
	<i>Amount (in EUR)</i>			
	<i>Breakdown of costs - description</i>			

4. DATA ABOUT THE TRANSACTION (PERSONAL) ACCOUNT

The overpaid withholding tax shall be refunded to the following transaction (personal) account, number:

5. ANNEXES

List of documents and evidence enclosed with the request by the taxpayer:

- 1)
- 2)
- 3)
- 4)
- 5)

Location _____, Date _____

(Signature of the taxpayer)

INSTRUCTIONS FOR FILLING IN THE REQUEST FOR TAX BASE REDUCTION FOR INCOME FROM PROPERTY RENTING DUE TO CLAIMING ACTUAL COSTS FOR MAINTENANCE OF PROPERTY, WHICH PRESERVES THE USABLE VALUE OF PROPERTY

1. INTRODUCTION

The request for tax base reduction for income from property renting due to claiming actual costs for maintenance of property, which preserves the usable value of property (hereinafter: actual maintenance costs), is filed at the tax authorities by taxpayers until 15 January of the current year for the previous year.

The request is filed when the actual property maintenance costs exceed the flat rate expenses in the amount of 10%, which have been taken into consideration by the payer of tax at calculation of withholding tax for income from renting property.

In accordance with Article 77 Paragraph 2 of the Personal Income Tax Act taxpayers (lessors) may claim actual property maintenance costs instead of flat rate expenses, which preserves the usable value of property if they pay them themselves during the period of renting property for the stated property. The tax base is not reduced for maintenance costs, which preserves the usable value of the agricultural or forestry land.

2. ENTRY OF DATA ABOUT THE TAXPAYER

The basic identification data of taxpayers are entered (full name, taxpayer identification number, residence address, e-mail, residency and state of residence).

3. ENTRY OF DATA ABOUT PROPERTY, PAYER OF TAX, INCOME FROM RENTING PROPERTY AND ACTUAL COSTS CLAIMED

Data for individual payer of tax (tenant) and individual property are entered into columns.

3.1. DATA ABOUT PROPERTY

In the »Type of property« row taxpayers encircle whether »Real estate« or »Movable property« is rented.

In the »Real estate address« row the street is entered or town, house number, post number and town. If movable property is rented, this field remains empty.

Taxpayers, who rent movable property, choose the type of movable property in the »Description of movable property« row.

The following items are entered in the »Identifier of the real estate type« row:

- for land: code of the cadastral community, name of the cadastral community and number of the building,*
- for buildings: code of the cadastral community, name of the cadastral community and number of the building,*
- for parts of buildings: code of the cadastral community, name of the cadastral community, number of the building and number of the part of the building.*

Data about this may be acquired with the public access to data about real estate on the land survey portal <http://prostor3.gov.si/javni/login.jsp?jezik=sl>.

If movable property is rented, this field remains empty.

Taxpayers in the »Renting period (from-to)« row state the period of renting in the form (dd.mm.YYYY-dd.mm.YYYY).

3.2. DATA ABOUT THE PAYER OF TAX - TENANT

In the »Taxpayer Identification Number« row the identification number of the payer of tax is entered, who has paid income from renting property.

In the »Full name« row the full name is entered of the payer of tax, who has paid income from renting property.

In the »Address or seat (town, street, house number, post office)« row the address or seat is entered of the payer of tax: town, street, house number and post office.

3.3. DATA ABOUT INCOME

In the »Total amount of (gross) income in the period (in EUR)« row the whole amount of income is entered, which was achieved in the period of renting property, in euros rounded up to two decimal places.

The acquired income in a foreign currency is calculated in euros according to the exchange rate, published by the Bank of Slovenia on the day when the income was acquired.

In the »Total amount of withholding tax in the period (in EUR)« row the amount of tax is entered, which has been withdrawn by the payer of tax for income from renting property in euros rounded up to two decimal places.

In the »Total amount of (net) income in the period (in EUR)« row the total amount of (net) income is entered in the period (in EUR), reduced for the total amount of withholding tax in the period (in EUR).

3.4. DATA ABOUT COSTS

In the »Total amount of actual costs claimed (in EUR)« row the sum of all claimed actual property maintenance costs are entered, which preserves usable value of property in euros rounded up to two decimal places, which are subdivided in detail by taxpayers in Item 3 of the form.

4. BREAKDOWN OF ACTUAL COSTS FOR MAINTENANCE OF PROPERTY, WHICH PRESERVES THE USABLE VALUE OF PROPERTY

Taxpayers (lessors) have a right to claim property maintenance costs, which preserves the usable value of property (actual costs) if they paid them during the period of renting property for the stated property. At claiming maintenance costs taxpayers shall submit invoices with their names on them and which refer to the property rented. Actual costs include also actually used funds of the reserve fund for maintenance of multi-dwelling buildings. The amount is recognized to taxpayers for used funds of the reserve fund imputed to them, for funds paid in connection with the real estate rented on the basis of the notice of building managers, who distribute the occurred maintenance costs among unit owners according to criteria defined in advance and they prepare a divider of costs/settlement of these costs.

4.1. DATA ABOUT INVOICES

Data are entered into the table according to individual invoices, with which taxpayers claim actual costs. Individual invoices are numbered with consecutive numbers.

In the »Invoice number« row the number of the invoice is entered, which is stated on the invoice claimed.

In the »Date of the invoice« row the date of the invoice is entered.

In the »Amount (in EUR)« row the amount of the invoice is entered in euros, rounded up to two decimal places. The amount of the invoice, stated in a foreign currency, is calculated into euros according to the exchange rate, published by the Bank of Slovenia on the day when the invoice is issued.

In the »Breakdown of costs (description)« row the purpose is stated, for which the funds have been used.

5. DATA ABOUT THE NUMBER OF THE TRANSACTION (PERSONAL) ACCOUNT

Taxpayers enter the number of transaction (personal) account, on which settlement of withholding tax is remitted.

6. ENTERING ANNEXES

Taxpayers enclose invoices with the request, with which they claim actual property maintenance costs.

If more than three items of real estate or movable property have been rented, an additional request is printed and it is properly marked as a constituent part of the first request. In this case data under 1. Data about the taxpayer and data under 4. Data about the transaction account are not entered into the additional request.