

CDS¹- Codes of dependency status: **1.** Beneficiary dependent, **2.** Dependent, **3.** Child cared for alternately, **4.** Persistently ill or seriously disabled person (child), **5.** Persistently ill or seriously disabled person (child) cared for alternately, **0.** Not qualifying for an allowance. In the case of a foetus, please indicate "foetus" instead of entering any data!

ET²- Eligibility titles: **a)** Spouse entitled to family allowances for a child or living in the same household with such an eligible individual, **b)** Pregnant woman **c)** A relative (including relatives of the child 's parents) entitled to family allowance in their own right or living in the same household with such an eligible individual, **d)** A relative receiving disability benefit or living in the same household with such a person.

MMC³- Tax allowance for mothers raising multiple children: **V.** Biological child **O.** Adopted child

Guide

to the combined tax advance declaration on claiming the family tax allowance, the family contribution allowance and the tax allowance for mothers raising two, three, or four or more children

Who is eligible to file this tax advance declaration?

This tax advance declaration can only be completed by women who are eligible for

- **the family tax allowance and**
- the tax allowance for mothers raising two children, or
- the tax allowance for mothers raising three children, or
- the tax allowance for mothers raising four or more children

as well!

In 2026,

- a 35-year-old mother raising two biological children in elementary school (a mother of two),
- a 46-year-old mother raising two biological children and one adopted minor child (a mother of three),
- the 57-year-old mother whose three children are already adults and have moved out, but whose fourth child, aged 26, lives with her, receives a disability pension, and for whom the mother claims the family tax allowance (mother of four).

may file this tax advance declaration.

The mother should not file this tax advance declaration if

- she is raising two minor children at age 42 (she is eligible for the family tax allowance, but not for the allowance for mothers raising two children),
- is raising three children at age of 48, two of whom are her biological children and one of whom is from her partner's previous relationship,
- is raising four children at age of 50, two of whom are her own and two of whom are her foster children,
- has three adult biological children (she is no longer eligible for the family tax allowance)

What you need to know about this declaration

A mother eligible for the family tax allowance (including the family social contribution allowance) and the tax allowance for mothers raising two children, or the tax allowance for mothers raising three children, or the tax allowance for mothers raising four or more children may request on this tax advance declaration that the employer, the payer to take both allowances into account when assessing the tax advance.

Under the term tax allowance for mothers raising multiple children, we collectively refer to the tax allowance for mothers raising two children, the tax allowance for mothers raising three children, and the tax allowance for mothers raising four or more children.

If you are only eligible for the family tax allowance, please fill in and submit the form titled “Tax advance declaration on claiming the family allowance (and contribution allowance).”

If you are eligible for the tax allowance for mothers raising multiple children but not for the family tax allowance, please submit the tax advance declaration titled “Tax advance declaration for claiming the allowance of mothers raising two, three or four or more children”.

Eligible spouses or partners (cohabitants) **may also claim** the family tax allowance **jointly**, by dividing the amount or the number of eligible dependents. If more than one person is eligible for the family allowance for the same beneficiary dependent, or if the family allowance is claimed jointly, the declaration must be made jointly.

This means that a woman eligible for the tax allowance of mothers for multiple children must also declare on this tax advance declaration form that she is claiming the tax allowance jointly with her eligible spouse or cohabiting partner, if she is claiming the family tax allowance jointly with them.

From 1 January 2026, tax base allowances available for individuals may be claimed in the following order:

- a) allowance for mothers under the age of 30,
- b) allowance for mothers raising four or more children, allowance for mothers raising three children, or allowance for mothers raising two children,**
- c) allowance for those eligible for infant-care benefit, child-care benefit and adoption allowance,
- d) allowance for young people under the age of 25
- e) personal allowance,

- f) allowance for young couples in first marriage,
- g) **family allowance and family contribution allowance.**

To whom should this declaration be presented?

For your employer or payer to calculate your tax advance payment based on your income as specified by law, taking into account the family tax allowance and the allowance for mothers raising multiple children, you must submit two copies of this declaration to them.

One copy of the declaration must be retained by the employer (the payer), and the other copy must be retained by you until the end of the fifth year following the year in which you submitted your tax return.

You may submit the tax advance declaration **to the employer who pays the income on which the tax allowance is based, or to the payer who provides you with regular income. You cannot claim the family tax allowance from a payer who provides non-regular income;** therefore, you must submit not this declaration, but the tax advance declaration for claiming the tax allowance for mothers raising two, three, or four or more children.

The employer or payer takes the declaration into account for payments made after the date of submission within the tax year.

The employer or payer will only take the declaration on family tax allowance into account within the tax year.

The employer or payer will continuously take into account the tax advance declaration regarding the tax allowance for mothers with multiple children until you amend or revoke it. This means that a mother with multiple children does not need to submit a new declaration in the following year or years if she remains eligible for the same tax allowance that she declared.

Before submitting your declaration, you must also provide the information regarding your spouse or cohabiting partner who is eligible for the tax allowance in section 7 of the declaration. Registered partners may also claim the family tax allowance; therefore, the term “spouse” shall hereinafter be understood to include registered partners as well.

If you claim the family allowance or the allowance of mothers raising multiple children without a legal basis, and thus a payment obligation exceeding HUF 10,000 arises in your tax return, i.e., tax arrears, you must pay 12 per cent of that as a difference-penalty together with your tax arrears.

I. Who gets the family tax allowance?

- Any individual **who is eligible for family allowance**, such as
 - a biological parent living with the child as a spouse or cohabiting partner,
 - a partner living with the parent, provided they share a residence or place of residence with the child in question, and
 - has been listed as the parent’s partner in the Register of Partnership Declarations for at least one year (they must also enter the “a” eligibility title as the basis for their eligibility) or
 - proves their cohabiting partnership with the parent by means of a public deed issued at least one year prior to applying for the family allowance (they must also enter the “a” eligibility title as the basis for their eligibility)¹
- Parents who live apart but care for their child alternately for the same amount of time and exercise joint parental custody are entitled to 50-50 percent of the family allowance under the Family Support Act.
 - Parents are also entitled to the family tax allowance on a 50-50 basis for a child cared for alternately.
 - They cannot claim the allowance jointly with each other, but they may claim the allowance applicable to them jointly with their current spouse.
 - The allowance cannot be claimed jointly with a partner living in the same household who is not eligible for the family tax allowance during the tax year; however, the tax allowance may be shared with the partner on the year-end tax return.
- **A spouse who is not eligible for family allowance but lives in the same household as the person eligible for family allowance.**
 - An individual who is not eligible for family allowance but lives in the same household as a spouse who is eligible may claim the family tax allowance during the year. For example, if one of the spouses is a foster parent, under the relevant rules only that spouse is eligible for family allowance for the foster child; however, the other spouse is also eligible to claim the family tax allowance for the child being raised by his or her spouse, and may therefore file a tax advance declaration.

¹ Based on Act LXXXIV of 1998 on Family Support (hereafter: Family Support Act).

- The tax allowance cannot be claimed jointly during the year with a cohabiting partner who is not eligible for the family tax allowance; however, the tax allowance can be shared with the cohabiting partner on the year-end tax return.
- **The pregnant woman and her spouse living in the same household.**
 - A cohabiting partner living with a pregnant woman is not eligible for the tax allowance during the pregnancy; therefore, the partners cannot claim it jointly during the year. However, the pregnant woman may share the tax allowance to which she is eligible with her cohabiting partner on her tax return.
- **A child who is eligible for family allowance in his or her own right, as well as an individual receiving a disability benefit.**
 - In their case, either the taxpayer themselves or a family member living in the same household—selected by mutual agreement—may claim the family tax allowance. (This decision may be changed at the end of the year when filing the tax return.)
 - The relatives of the child’s parents are also considered relatives; for example, the sibling of a deceased parent may claim the tax allowance for an orphaned child living in the same household.
- An individual may also claim the family tax allowance if he or she is eligible for **family allowance, disability benefits, or other similar benefits under the laws of an EEA Member State or a non-EEA Member State bordering Hungary (such as Ukraine or Serbia)**, provided that the other conditions are met.

If more than one individual is eligible for the family tax allowance, they must always submit a joint declaration, even if only one of the eligible persons claims the full amount of the tax allowance. The biological parents of a child cared for alternately do not need to submit a joint declaration, as they may each claim 50% of the tax allowance independently of the other parent. If they claim the tax allowance to which they are eligible jointly with their current spouse, they must file a joint declaration with their current spouse.

II. Who is eligible for the allowance for mothers with multiple children?

A mother raising multiple children is a woman who, as a blood or adoptive parent, based on two, three, four or more children raised by her:

- a) is eligible for family allowance or
- b) is no longer eligible for family allowance but has been eligible for at least 12 years,
- c) is no longer eligible for family allowance as eligibility for the family allowance has ceased due to the death of the child.

A child who is receiving care in a social institution as a disabled person shall also be considered a child within the meaning of point a), the mother shall not be eligible for the family allowance, but the child shall be considered in determining the amount of the family allowance to which the mother is entitled.

A child within the meaning of point b) shall be considered to be a child, too, in respect of whom the mother or the head of the social institution is no longer entitled to family allowances but for at least 12 years either or both of these two persons have been entitled to family allowances, provided that the conditions set out in the preceding sentence have been met during the period of entitlement to family allowances for the head of the social institution.

As an example, **a mother raising four or more children is a woman** who:

- raises children aged 3, 6, 9 and 12 in her own household;
- gave birth to five children; the parents divorced when the two eldest children were 16 and 14 years old, the three younger children remained with the mother, the two eldest went to the father;
- gave birth and raised three children: the eldest works, moved out from home, the middle one is student, the third attends a secondary school, and previously adopted a 3-year-old girl who moved away from the parental home at the age of 22.

A woman cannot be considered a mother raising four or more children if, for example, she

- gave birth to four children, but at the time of the divorce the 10-year-old daughter went to the father;
- is raising four minor children with her second husband, two of her own, two of her husband's (unless she adopted her husband's children).

A mother raising three children is, for example, a woman who

- is raising a college student and two high school students;
- gave birth to three children, two of whom she raised (they are now adults), while one died as a young child;

- gave birth to two children, whom she is raising together with her husband's child, whom she had previously adopted.

A woman cannot be considered a mother raising three children if, for example, she

- gave birth to and is raising three children, but her eldest child—who is now an adult—was born abroad, and as a result, she was only eligible for family allowance in Hungary for 10 years;
- in addition to her two biological children, she is caring for a young girl as a foster parent.

From 2026 onwards, the tax allowance for mothers raising two children may be claimed by mothers who turn 40 after 31 December 2025.

The tax allowance for mothers raising two children can be claimed by women who

- are 36 years old and raising a child in kindergarten and a child in elementary school;
- turns 40 on 1 January 2026 and whose twins are already adults; or
- is 32 years old and raising two adopted children.

A mother cannot claim the tax allowance for mothers raising two children if she is

- raising their child together with her husband, as well as a child from her husband's previous relationship (unless she has adopted her husband's child),
- raising a young girl as a foster parent in addition to her own child,
- 57 years old, and has two adult children.

To what types of income is the tax allowance applicable?

Family tax allowance

The family tax allowance can be claimed, for example, on wages, taxable social security benefits, other monthly or weekly remuneration, honoraria, compensation for personal services, rental income, and other income subject to consolidation.

Tax allowance of mothers raising multiple children

The allowance of mothers raising multiple children can be claimed according to the statutory regulations for the following income earned during the month of eligibility:

- income from employment and other non-self-employed activities, in particular:

- income from employment, public employment,
 - taxable social security benefits (for example: sick pay, infant care benefit, child care benefit),
 - taxable benefits paid under the Act on Social Administration and Social Welfare Benefits,
 - jobseeker's allowance, pre-retirement jobseeker's benefit, jobseeker's benefit, salary supplement and earnings-related allowance, benefit to encourage job seeking paid under the Employment Promotion and Unemployment Benefits Act,
 - the income of an individual performing reserve military service at the Hungarian Armed Forces from this legal relationship,
 - compensation for income as defined above (income compensation benefit),
 - remuneration for activities performed in the employment relationship of a foster parent,
 - severance pay paid due to termination of employment, but the part of the severance pay exceeding the amount specified by law is not included in the base of the allowance,
 - income paid in return for the personal contribution of a private member of a business partnership,
 - the allowance granted in respect of the activities of an executive officer of a business association,
 - an allowance received in return for the activities of an official elected or appointed by law (e.g., a member of the board of directors, a member of the supervisory board),
 - income from non-self-employment under an international agreement, or, in the absence of that, income from employment under the law of that State,
 - income of members of parliament, ethnic minority advocates, mayors from this activity,
 - income from the state project appraisal relationship.
- Of the income from self-employment:
 - the entrepreneurial withdrawal of private entrepreneurs applying taxation on entrepreneurial income; in the case of flat-rate taxation, on the income determined at a flat rate,
 - the income of small-scale farmers from this activity,

- the income of a Member of the European Parliament from that activity,
- the income of the local government representative from that activity,
- the income of the selected auditor from this activity,
- income from activities of a private individual from activities pursued for a fee under another contract for work, not concluded as a private entrepreneur, e.g., income from a contract of engagement.

Eligibility for the tax allowance for mother raising multiple children begins on the first day of the month in which you first - even for just one day - become a mother raising multiple children.

Eligibility for the tax allowance for mother raising multiple children ends on the last day of the month in which you qualify as a mother raising multiple children at least for one day.

For example, in 2026 a married couple raises three children who are 6, 9, and 12 years old. In January, the mother files a tax advance declaration for the tax allowance for mothers raising three children and the family tax allowance. The parents get divorced in November and the two older children stay with their father. In this case, the mother is last considered to be a mother raising three children in November. Therefore, she must withdraw her claim for the tax allowance for mothers raising three children, which she can do by submitting the form titled “Tax allowance for mothers raising multiple children.” She must also modify her declaration regarding the family tax allowance, which she can do using the form titled “Claiming family tax allowance.”

How much is the tax allowance?

Tax allowance for mothers raising multiple children

There is no upper limit on the amount of the allowance for mothers raising multiple children; it can be applied to all income earned during the eligibility month that forms the basis for the allowance.

If the mother has income included in the consolidated tax base that does not form the basis for the tax allowance for mothers raising multiple children, she may also claim the family tax allowance on that income.

For example, if a mother receives severance pay in an amount higher than that specified by law, then she is not eligible for the tax allowance for mothers raising multiple children, but she is eligible for the family tax allowance.

In the absence of a tax base, 15 percent of the unused family tax allowance can be claimed as a family contribution allowance against social security contributions.

Family tax allowance

From 1 January 2026, the amount of the family tax allowance doubled compared to the previous year.

From 1 January 2026, the amount of family tax allowance **per beneficiary dependent per month**, depending on the number of dependants

- **HUF 133,340** if there is one dependent in the family,
- **HUF 266,660** if there are two dependants,
- **HUF 440,000** if there are three or more dependants in the family.

In practice, this means that by receiving the family tax allowance **for each beneficiary dependent, each month**

- **HUF 20,000** per month if there is one dependent in the family,
 - **HUF 40,000** if there are two dependants in the family,
 - **HUF 66,000** if there are three or more dependants in the family
- more **net** income is available to families.

Beneficiary dependent is a person

- based on whom the private individual is entitled to family allowance pursuant to the Family Support Act,
- who is entitled to the family allowance in their own right,
- who receives disability benefit,
- the foetus from the 91st day of conception until the month before its birth, on the basis of a medical certificate to that effect,
- a child cared for alternately by both parents and the spouses of the parents on the basis of a court decision, a settlement and a joint declaration made to the payer of the family allowance.

If a private individual can claim family tax allowance because they are entitled to family allowance, disability benefit or other similar benefits under the legislation of an EEA country or a non-EEA country bordering Hungary (Ukraine, Serbia), they may take into account as a beneficiary dependent the child based on whom their entitlement to family

allowances could be established with the appropriate application of the Family Support Act.

Dependent

- is a beneficiary dependent,
- the person who may or could be taken into account for the purpose of establishing the amount of family allowance, even if
 - disability benefit and not family allowance is paid based on the beneficiary dependent,
 - for the beneficiary dependent no family allowance is established, for example for the foetus,
 - or the amount of family allowance is not affected by the number of children, such as an increased family allowance for a chronically ill child.

Example: There are four people in a family: a father, a mother, a full-time university student son, and the father's sister who receives disability benefit. The brother i.e., the father claims the family tax allowance for the person receiving the disability benefit.

Since the university student is also considered a dependent, there are two dependents in the family, the number of beneficiary dependents is one. For this reason, the father can claim family tax allowance of HUF 266,660 per month for the person receiving the disability benefit.

From 1 January 2026, the increased family tax allowance for a dependent beneficiary who is permanently ill or severely disabled shall also increase.

For a beneficiary dependent **who is permanently ill or severely disabled**, the monthly amount of the family tax allowance **may be claimed in an increased amount of HUF 133,340 per month.**²

A person with a permanent illness or **severe disability**³ is a person who:

- is less than eighteen years of age and requires permanent or increased supervision or care because of an illness or disability as defined in a separate legal act⁴,

² Pursuant to Section 29/A (2a) of the Personal Income Tax Act.

³ Section 4 f) of Act LXXXIV of 1998 on Family Support. (hereinafter: Family Support Act).

⁴ Based on Decree No 5/2003 (19 Dec) of the Ministry of Health, Social Affairs and Family Affairs on illnesses and disabilities qualifying for higher family allowances.

- is over eighteen years of age and has lost at least 67% of his or her capacity for work before reaching the age of eighteen, has a degree of health impairment of at least 50%, or whose state of health, according to the classification of the rehabilitation authority, does not exceed 50% before reaching the age of eighteen and whose condition has lasted for at least one year or is expected to last for at least one year,
- is over 18 years of age and **receives a disability allowance instead of the higher family allowance**⁵.

Example: A mother is raising three minor children, one of whom has a severe disability.

The monthly amount of the family tax allowance is:

- $3 \times 440,000 = 1,320,000$ forints for three eligible dependents,
- an additional 133,340 forints for a child with a disability,

for a total of 1,453,340 forints.

Family contribution allowance

An individual may also use the family tax/contribution allowance for which they are eligible⁶ to reduce the social security contributions payable as an insured person, if the full amount of the tax allowance could not be claimed against the personal income tax base or the advance tax base.

The amount of the family contribution allowance is 15 per cent of the part of the family allowance not claimed against the tax base or tax advance base, but not more than the amount of the social security contribution.

The family contribution allowance is automatically applied by the employer or payer if the individual does not indicate on the tax advance declaration form for claiming the family tax allowance that he or she does not wish to claim the contribution allowance. If the private individual requests in the tax advance declaration that the employer or payer should not apply the contribution allowance, then the employer or payer shall account for only the amount of the family allowance limit that can be claimed against the advance payment of personal income tax.

Example: A 38-year-old single mother is applying for the family tax allowance for her two minor children; her monthly income is 500,000 forints.

⁵ Section 29/A (2a) of the Personal Income Tax Act.

⁶ INDIVIDUALS insured pursuant to Section 6 of *Act CXXII of 2019 on Entitlements to Social Security Benefits and on Funding These Services*.

The mother is eligible for the tax allowance for mothers raising two children, which she can claim against her wages.

The monthly amount of the family tax allowance is $2 \times 266,660 = 533,320$ forints, 15 percent of which she can claim as a family contribution allowance in the absence of a tax base.

15 percent of the tax allowance that cannot be claimed as a tax base: 79,998 forints.

The amount of social security contributions payable on the mother's salary: $500,000 \times 18.5\% = 92,500$.

The mother can claim the full amount of the family tax allowance as a family contribution allowance.

What to do when data change?

If a mother raising a child is eligible for the tax allowance for mothers raising four or more children, the allowance for mothers raising three children, the allowance for mothers raising two children, or the allowance for mothers under the age of 30 throughout the entire year, and the basis for that eligibility changes, the allowance may be claimed for the entire year based on the legal ground of eligibility applicable on the first day of the year—if there are multiple such grounds, at the mother's discretion. In such cases, there is no need to file a new tax advance declaration or to allocate the income serving as the basis for the allowance among the different legal grounds.

If the legal grounds for eligibility for the tax allowance for mothers raising multiple children change during the year as described above, the mother must submit a new tax advance declaration to her employer or payer the following year, reflecting the change. For example, if a mother gives birth to her fourth child in September 2026, she must submit a new tax advance declaration in 2027 to claim the new tax allowance.

If any other information provided in the declaration changes, **you are required to submit a new declaration immediately!**

The modification does not need to be submitted with this declaration!

- **If you wish to modify the data regarding the family tax allowance**, please fill in and submit the form titled “Claiming family tax allowance.” In this form, you must tick the box labeled “**Modified declaration**” in the upper right corner of Block I.

No new declaration is required upon the child's birth if the individual **has already claimed the family tax allowance for the foetus** during the tax year.

- **If you wish to modify the declaration regarding the tax allowance for mothers raising multiple children**, or withdraw it, please complete and submit the tax advance declaration titled “Tax advance declaration for claiming the allowance of mothers raising two, three or four or more children” in which you must mark an “X” in the upper right corner of Block I (**in the “Modified declaration” code box**).

If you change employer over the year and make a new declaration, this is **not considered a modified declaration**.

You can find more information about family tax allowance and family contribution allowance on the NTCA website (www.nav.gov.hu) in Information Booklet no. 73 titled "Personal income tax - tax base allowances". (This is available in Hungarian only.)

Under what conditions can a foreign individual claim the allowance?

If you are not entitled to a family allowance under the rules of the Family Support Act, but you are eligible for a family allowance, disability allowance or other similar benefit under the legislation of an EEA country or a non-EEA country bordering Hungary (Ukraine, Serbia), and the conditions detailed below are met at the same time, you, too, can claim the family tax allowance. In this case, you may take into account as a beneficiary dependent the individual (child) for whom you would be eligible for family allowance in Hungary if the Family Support Act were properly applied; and as a dependent the individual (child) who would be eligible for family allowance for any other individual (child) if the Family Support Act were properly applied.

A foreign mother may claim the tax allowance for mothers raising multiple children if she is currently eligible for family allowance for those children under the Family Support Act, or if she was eligible for such allowance for a period of 12 years.

One of the conditions for claiming the benefit is that **you have not claimed and are not claiming** the same or similar **benefits** for the same period **in another country** (where your self-employment, non-self-employment, pension and other similar income from your previous employment is taxable) – subject to the provisions of international conventions on the avoidance of double taxation.

An additional condition is that a foreign tax resident private individual can claim the allowance in Hungary only if **75%** of all their income earned in the tax year, including income that is not taxable in Hungary, **is taxed in Hungary**. The total income earned in a tax year includes income from self-employment and non-self-employment, including

in particular entrepreneurial income and the entrepreneurial dividend base or flat tax base, as well as pensions and other similar income from previous employment, regardless of the country in which they are taxable.

If you are a foreign tax resident, you must also complete the declaration titled “Supplementary declaration for foreign tax resident private individuals for claiming family tax allowance”. The tax identification code shall also be entered in this case.

Completing the tax advance declaration

In the **first** part, enter your name and tax identification code.

In the **second** part, you are required to declare any tax base deductions.

In point 1, you must indicate that you, as the eligible individual, wish to claim the family tax allowance. Please specify whether you wish to claim the tax allowance for mothers raising two children, the tax allowance for mothers raising three children, or the tax allowance for mothers raising four or more children. Here, you also declare that you have not received and are not receiving an identical or similar tax allowance for the same period in another country—where your income from self-employment, employment, pensions, and other similar sources of income from previous employment is subject to taxation (taking into account the provisions of international agreements on the avoidance of double taxation).

In the **third** part, you must provide information about your children, dependents, and beneficiary dependents.

In point 2, you must provide the information regarding the children and dependents required to claim the family tax allowance and the tax allowance for mothers raising multiple children.

Please enter the names and tax identification codes of the children and dependents. If the beneficiary dependent is a foetus, please indicate “**foetus**”; the tax identification code does not need to be filled in.

If you wish to claim the family tax allowance for a child or dependent, please fill in the “CDS” (Codes of dependency status) and “ET” (Eligibility titles) code boxes.

Dependent status codes are the following:

- Code "1" - Beneficiary dependent
- Code "2" - Dependent
- Code "3" - Child in alternating care

- Code “4” - Permanently ill or seriously disabled person (child)
- Code “5” - Permanently ill or seriously disabled person (child) in alternating care
- Code "0" - Not eligible person for the tax allowance (Person not eligible for the family tax allowance (indicate this if the child is not eligible for the family tax allowance but is eligible for the tax allowance for mothers raising multiple children).

Next to the dependent’s name, you must indicate their **status as a dependent** – that is, how they should be taken into account when calculating the family tax allowance – in a separate code box. For a foetus, enter “foetus” instead of a name and mark code “1” (beneficiary dependent)! Foetuses may be taken into account from the month of the 91st day after conception, as certified by a medical certificate of pregnancy, until the month preceding the date of live birth. The medical certificate does not need to be attached to the declaration, but must be retained until the statute of limitations expires, i.e., until the end of the fifth year following the year the tax return was filed.

A permanently ill or seriously disabled person as coded "4" and "5" means a person who is permanently ill or seriously disabled as defined in the Family Support Act. Persons over 18 years of age who receive a disability allowance instead of the higher family allowance are also considered to be permanently ill or severely disabled.

The names and tax identification codes of all dependents must be provided, except for those of the foetuses, as **without a tax identification code the declaration is invalid**.

In addition to dependents, the title of the individual making the declaration for the allowance based on the given dependent should be indicated.

If the dependent status code is “0,” the legal grounds for eligibility do not need to be filled in.

Eligibility titles:

- Code "a" – Spouse entitled to family tax allowance for a child or living in a household with such an eligible person
- Code "b" – Pregnant woman
- Code “c” – Individuals entitled to family tax allowance in their own right or relatives living in the same household with such an eligible person (including relatives of the child's parents)
- Code "d" – Individuals receiving disability benefit or living in the same household with such an eligible person (including relatives of the child's parents)

If you wish to include the child for the purpose of the tax allowance for mothers raising multiple children, please enter the code “TA” (i.e. MMC – Tax allowance for mothers raising multiple children).

Codes for the tax allowance for mothers raising multiple children:

- V. Biological child
- O. Adopted child

Please fill in this code box only if the child or dependent qualifies you for the tax allowance for mothers raising multiple children; otherwise, leave it blank. Since a foetus cannot be taken into account for the tax allowance for mothers raising multiple children, you may not fill in this code box if the basis for eligibility is “b”.

If you

- are eligible for the tax allowance for mothers raising two children, enter the details of two children;
- are eligible for the tax allowance for mothers raising three children, enter the details of three children;
- are eligible for the tax allowance for mothers raising four or more children, enter the details of at least four children.

If the child does not have a tax identification code and you do not claim the family tax allowance on their behalf, please provide the child’s place and date of birth.

The mother may provide the child’s place and date of birth even if the child is an adult, but their relationship has deteriorated and the mother does not know the child’s tax identification code.

In part four, you must indicate whether you are claiming the family tax allowance.

In point 3, please mark the appropriate box with an X to indicate whether you wish to claim the family allowance alone or jointly with your eligible spouse or domestic partner.

Point 4: In this point you can ask your employer to apply the family tax allowance indicated below only against the personal income tax advance base, but not against the contribution base. If you make this declaration, your employer will not apply the contribution allowance, even if your tax advance base does not cover the full amount of the family tax allowance indicated in Section 5.

In point 5, you need to declare how you wish to claim the family tax allowance. You can specify the family tax allowance you wish to claim by indicating both the amount [row (a)] and the number of beneficiary dependents [row (b)].

If there is a permanently ill or severely disabled person among the beneficiary dependants (dependent status "4" or "5"), the allowance can be divided among the beneficiaries only by specifying the amount.

If the amount indicated, or the amount due based on the number of the indicated beneficiary dependents is higher than your income, such as wages, the difference will be taken into account as a contribution allowance by the payer, provided that you are insured and have not made a declaration in Section 4.

If in row a) of the declaration you indicate an amount less than the maximum amount of the family tax allowance calculated on the basis of the number of the beneficiary dependents, or in row b) you indicate a number lower than the number of the beneficiary dependents, your eligible spouse or partner can also claim the remaining allowance with a declaration submitted to their employer, payer.

In part five, the rows must be filled in with the details of your spouse or partner if you need to make a joint declaration. If your spouse or partner has an employer who establishes a tax advance, a payer who provides regular income, then their name and tax number must be indicated here.

There is no need to make a joint declaration with the former spouse or partner who claims the 50-50 percent allowance for a child in alternating care.

Part six must be filled in by your employer (payer).