

Amendments

Mark with X in the event of amending the return

Income exempted from taxation according to the tax treaty

Option on the adjustment of income tax in Romania*)

I. IDENTIFICATION DATA OF THE TAXPAYER

Surname <input type="text"/>	Father's initial <input type="text"/>	Personal identification number/tax identification number <input type="text"/>
Name <input type="text"/>		
Street <input type="text"/>	Number <input type="text"/>	Bank <input type="text"/>
Bdg <input type="text"/>	Entr. <input type="text"/>	Bank account (IBAN) <input type="text"/>
Floor <input type="text"/>	Ap <input type="text"/>	E-mail <input type="text"/>
County/District <input type="text"/>	Location <input type="text"/>	
Post code <input type="text"/>	Phone <input type="text"/>	
Fax <input type="text"/>		

II. DATA CONCERNING INCOME OBTAINED, BY SOURCES AND TYPES OF INCOME

A. DATA ON THE ACTIVITY UNDERTAKEN	1. Type of income:	commercial <input type="checkbox"/>	liberal professions <input type="checkbox"/>	royalty <input type="checkbox"/>
		rental qualified as income from independent activities <input type="checkbox"/>	rental <input type="checkbox"/>	
		fixed-term foreign currency sale-purchase operations, based on a contract <input type="checkbox"/>	agricultural activities <input type="checkbox"/>	
		transfer of securities, other than equity shares and securities in the event of closed companies <input type="checkbox"/>	forestry <input type="checkbox"/>	
		gambling: <input type="checkbox"/>	- earned during Feb. 13, 2015-June 11, 2015 <input type="checkbox"/>	fish farming <input type="checkbox"/>
			- earned during June 12, 2015-Dec. 31, 2015 <input type="checkbox"/>	
	2. Determination of the net income:	actual income <input type="checkbox"/>	flat rate expenses <input type="checkbox"/>	income tax bracket <input type="checkbox"/>
		individual <input type="checkbox"/>	unincorporated entity <input type="checkbox"/>	
	3. Legal form:	entities subject to fiscal transparency regime <input type="checkbox"/>	change in the undertaking/form of business <input type="checkbox"/>	
	4. Main field of activity	<input type="text"/>	NACE code	<input type="text"/>
	5. Headquarters/Identification data of the property being assigned	<input type="text"/>		
6. Authorization document/Association/rental agreement	No. <input type="text"/>	Date	<input type="text"/>	
7. Start date	<input type="text"/>	8. Cessation date	<input type="text"/>	
		9. No. of days exempted**)	<input type="text"/>	
10. Organizer of gambling activities	<input type="text"/>			
11. Tax identification number for the organizer of gambling activities	<input type="text"/>			

B. DATA ON THE ANNUAL NET INCOME/EARNINGS		(RON)
	1. Gross income	<input type="text"/>
	2. Deductible expenses, of which	<input type="text"/>
	2.1. Social contributions, according to law.....	<input type="text"/>
	3. Annual net income (row 1-row 2)	<input type="text"/>
3.1. Net income relating to activities for which tax is withheld at source.....	<input type="text"/>	
4. Annual net earnings	<input type="text"/>	
5. Annual fiscal loss (row 2-row 1)/Annual net loss	<input type="text"/>	

*) to be marked by natural persons residing in a member state of the European Union or the European Economic Area that obtain income from independent activities in Romania and opt for the adjustment of their tax in Romania, according to art. 116[^]2 of Law no. 571/2003 on the Tax Code.

**) to be marked by natural persons with a severe or pronounced disability that obtain income from independent activities, agricultural, forestry and fish farming activities, exempted from the payment of the income tax.

III. DESTINATION OF THE AMOUNT REPRESENTING UP TO 2% OF THE TAX ON THE NET INCOME/TAXABLE ANNUAL NET EARNINGS

1. Private scholarship

Contract no./date

Amount paid (RON)

Payment document no./date

2. Support for a nonprofit entity/religious cult unit

Name of nonprofit entity/religious cult unit

Tax identification number of nonprofit entity/religious cult unit

Bank account (IBAN)

Amount (RON)

IV. IDENTIFICATION DATA OF THE REPRESENTATIVE

Surname, name/Name

Tax identification number

Street

No.

Bdg

Entr.

Floor

Ap

County/District

Location

Post code

Phone

Fax

E-mail

Annexes no. - are deemed as an integral part of this return***).

Under the sanctions applied to false statements in public documents, I hereby declare that the data provided in this form is accurate and complete.

Taxpayer signature

Authorized representative signature

Reserved for tax authority

Registration

Date:

***) Provide the number of annexes filled out, according to the categories and sources of income declared.

In the event that income was obtained from several types and sources of income, one or more Annex forms shall be filled out for the Personal Income Tax Return, as applicable.

II.2. DATA CONCERNING INCOME OBTAINED, BY SOURCES AND TYPES

A. DATA ON THE ACTIVITY UNDERTAKEN

1. Type of income
Income: commercial liberal professions royalty
 rental qualified as income from independent activities rental forestry
 fixed-term foreign currency sale-purchase operations, based on a contract agricultural activities fish farming
 transfer of securities, other than equity shares and securities in the event of closed companies
 gambling: - earned during Feb. 13, 2015-June 11, 2015
 - earned during June 12, 2015-Dec. 31, 2015

2. Determination of the net income: actual income flat rate expenses income tax bracket

3. Legal form: individual unincorporated entity
 entities subject to the fiscal transparency regime change in the undertaking/form of business

4. Main field of activity NACE Code

5. Headquarters/Identification data of the property being assigned

6. Authorization document/Association/rental agreement No. Date

7. Start Date 8. Cessation Date 9. No. of days exempted*)

10. Organizer of gambling activities

11. Tax identification number for the organizer of gambling activities

B. DATA ON THE ANNUAL NET INCOME/EARNINGS

(RON)

1. Gross income	1.																			
2. Deductible expenses, of which	2.																			
2.1 Social contributions, according to the law	2.1.																			
3. Annual net income (row 1-row 2)	3.																			
3.1. Net income relating to activities for which tax is withheld at source.....	3.1.																			
4. Annual net earnings	4.																			
5. Annual fiscal loss (row 2-row 1)/Annual net loss	5.																			

III.2. DESTINATION OF THE AMOUNT REPRESENTING UP TO 2% OF THE TAX ON THE NET INCOME/TAXABLE ANNUAL NET EARNINGS

1. Private scholarship

Contract no./date

Amount paid (RON)

Payment document no./date

2. Support for a nonprofit entity/religious cult unit

Name of nonprofit entity/religious cult unit

Tax identification number of nonprofit entity/religious cult unit

Bank account (IBAN)

Amount (RON)

**) to be marked by natural persons with a severe or pronounced disability that obtain income from independent activities, agricultural, forestry and fish farming activities, exempted from paying the income tax.*

This annex is deemed as an integral part to form 200 "Personal Income Tax Return".

Under the sanctions applied to false statements in public documents, I hereby declare that the data provided in this form is accurate and complete.

Taxpayer signature

Authorized representative signature

INSTRUCTIONS
on filling out and submitting form 200 "Personal income tax return", code 14.13.01.13

1. Submitting the return

The return is submitted by natural persons that, either individually or in a form of association, obtain income in money and/or in kind from Romania, arising from:

- independent activities;
- rentals;
- agricultural activities for which the net income is established in an actual income system;
- fishing;
- forestry;
- transfer of securities, other than equity shares and securities in the event of closed companies;
 - fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission;
- gambling activities.

1.1. Independent activities

1.1.1. commercial income - from retail activities, service provisions, other than those from liberal professions, exercising a job, including from related activities, as well as income from rentals qualifying as income from independent activities;

Natural persons which, in the reporting year, have obtained income from rentals categorized, according to law, as income from independent activities shall check the "Rental qualified as income from independent activities" box. Earnings and expenses considered when establishing the annual net income/yearly tax loss are those made under all ongoing rental/sub-lease agreements during the reporting year.

1.1.2. income from liberal professions - from practicing medical professions, lawyers, notaries, financial auditors, tax consultants, chartered accountants, certified accountants, investment consultants for securities, architects and other regulated professions, undertaken independently, under conditions of the law;

1.1.3. income from intellectual property rights - patents relating to inventions, drawings and models, samples, factory and trade marks, technical procedures, know-how, copyrights and rights associated to copyrights and other similar ones.

Taxpayers obtaining income from intellectual property rights from several payers shall only submit one return statement.

1.1.4. Legally incorporated entities established according to special law and which are subject to the fiscal transparency regime, according to the law, shall apply the rules of determining the net income from independent activities.

Natural persons obtaining income from an activity undertaken in form of a private limited liability company established according to special law and which is subject to the fiscal transparency regime, according to law, shall assimilate the distributed income to the annual net income from independent activities.

1.1.5. The return shall also be submitted by natural persons obtaining income from independent activities for which the tax withheld at source by income payers shall be deemed as advance payment to the account of the annual tax, according to Law no. 571/2003 on the Tax code, as subsequently amended and supplemented ("the Tax code"), who have not opted for final taxation by the income payer.

The income that is due to a natural person in association with a Romanian legal entity, micro-enterprise that does not generate a legal entity, determined in accordance with the rules laid down by title IV¹ of the Tax code, shall be assimilated, for purposes of taxation of the natural person, to the income from independent activities, from which the mandatory contributions for obtaining the annual net income are deducted.

1.1.5¹. The return shall also be submitted by natural persons residing in a member state of the European Union or of the European Economic Area that obtain income from independent activities in Romania and opt for the adjustment of tax in Romania, according to art. 116² of Law no. 571/2003 on the Tax code, as subsequently amended and supplemented. The option for the adjustment of tax can be exercised for income achieved starting with June 1, 2015.

For the 2015 tax year, the return includes the income achieved during June 1 - December 31, 2015.

The following shall be annexed to the return:

- a tax residence certificate stating that the beneficiary of the income was a tax resident of a member state of the European Union or of the European Economic Area in the year in which the income was earned in Romania;
- a tax residence certificate stating that the beneficiary of the income was a tax resident of a member state of the European Union or of the European Economic Area in the year in which it has opted for the adjustment of income tax in Romania;

- supporting documents attesting the income achieved and the quota of tax withheld at source by the income payer.

1.1.6. Natural persons for which the tax withheld at source by income payers is final shall not be bound to submit the return, depending on the choice of the taxpayers, in accordance with the provisions of the Tax code.

1.1.7. Natural persons that, in the course of the reporting year, have earned income from independent activities taxed under an income tax bracket, except for persons which have submitted the estimate income returns in December and for which advance payments have not been set, shall not be bound to submit the return, according to the law.

1.1.8. Taxpayers that are undertaking activities based on an income tax bracket and which, during the course of the reporting tax year, supplement their main activity with another activity that is not included in the schedule of activities for which net income is based on an income tax bracket shall be taxed in an actual income system starting with the relevant date, while the annual net income shall be determined by adding up the part of the income tax bracket relating to the income tax bracket period with the net income resulting from the accounting books.

1.1.9. In the event of changes in the undertaking of an activity and/or transforming the form in which it is undertaken, according to the applicable law, during the year, the net income/loss shall be determined separately for each period in which the taxpayer has undertaken the independent activity in a legal form of organization. The annual net income/annual loss shall be determined by adding up the net income/loss registered in all tax periods of the tax year in which the change and/or transformation was made to the undertaking of the business and shall be specified in the return.

1.1.10. The return is to filled out for each type of income and for each source of obtaining income.

1.2. The rental of movable and immovable properties, performed in the capacity of owner, leaseholder or other legal holder.

1.2.1. Natural persons obtaining income by the rental of assets from several sources, respectively rental agreements, shall fill out the return for every source of income.

1.2.2. Natural persons who obtain income from agricultural leases during the reporting year are not bound to submit the return.

1.2.3. In the event of rental of shared property, the distribution of net income shall be made in accordance with the Implementing rules for the application of Law no. 571/2003 on the Tax code, approved by Government Decision no. 44/2004, as subsequently amended and supplemented.

1.2.4. The requirement to submit the return shall not apply to natural persons provided in art. 63 par. (2) of the Tax code, which, during the reporting year, have earned income from rental and lease agreements where the rent provided in the concluded agreement is set in lei, have not opted for the determination of net income in an actual income system and, at the end of the previous year, have not fulfilled the conditions for the income to be classified as income from independent activities, for which advance payments acting as tax are equal to the annual tax due and tax is final, with the following exceptions, to which the requirement of submitting the return applies:

- for cases where the estimate income return has been submitted in December and for which advance payments have not been set, according to the law;

- for cases in which there are changes in the contractual clauses, except for situations provided in art. 82 par. (7) of the Tax code;

- for cases in which investments in the movable and immovable property of the owner, leaseholder or other legal holder, which are subject to specific rental and lease agreements, including bailment agreements, are made by the other contracting party.

1.3. Agricultural activities for which the net income is established in an actual income system

The return shall be submitted by taxpayers undertaking their activity individually and/or under an unincorporated entity, established between natural persons, that are determining the net income in an actual income system, based on the data from single-entry accounting.

Natural persons obtaining income under an unincorporated entity, established between natural persons, shall fill out the return with reference to the distributed share of the net income pertaining to them.

a) Income from agricultural activities undertaken between January 1, 2013, and February 1, 2013

For income from agricultural activities undertaken before January 1, 2013, the tax obligations shall be those applicable on the date of their undertaking.

Taxpayers obtaining income from agricultural activities in an actual income system, starting with January 1, 2013, and for which, starting with February 1, 2013, such activities are taxed based on income tax brackets, shall distinctly specify the annual net income earned between January 1, 2013 and February 1, 2013 in the form.

The requirement to submit the return shall not apply to natural persons obtaining income from agricultural activities with final taxation, between January 1, 2013, and February 1, 2013, from capitalization of agricultural products earned after harvesting, in natural state, from agricultural lands that are private property or leased, to units specialized in collection, industrial processing or other units that are bound to use them as such.

b) Income from agricultural activities performed starting with February 1, 2013

Starting with February 1, 2013, income from agricultural activities includes any income earned individually or in a form of unincorporated entity, from:

- a) the growing of vegetable plant products;
- b) the exploitation of wine, fruit plantations, fruit-trees and similar;
- c) the growing and exploitation of animals, including by capitalization of animal derived products in their natural state.

Income from agricultural activities for which there are no income tax brackets are deemed as taxable income and subject to taxation according to the provisions of chap. II "Income from independent activities" in title III "Income tax" of the Tax code, where the annual net income is determined in an actual income system, based on data from single-entry accounting. Rules applying to such income are those relating to the taxation of income from independent activities, where the annual net income is determined in an actual income system.

1.4. Transfer of securities, other than equity shares and securities in the event of closed companies

The return shall be submitted by natural persons which, in the reporting year, have made earnings/losses from transfers of securities, other than equity shares and securities in the event of closed companies and are required to determine the annual net earnings/annual net losses, according to the law.

In the event of earnings from transfers of property rights relating to securities, in filling out the form, consideration shall be given to the provisions of the Tax code, the provisions of Government Decision no. 44/2004 on the Implementing rules for the application of Law no. 571/2003 on the Tax code, as subsequently amended and supplemented, as well as the regulations on determining, retaining and transferring the tax on capital earnings resulting from transfers of securities, earned by natural persons, approved by common order of the minister of public finances and the president of the National Securities Commission.

1.5. Fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission.

The return shall be submitted by natural persons which, in the reporting year, have obtained earnings/losses from fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission, and are required to determine their annual net earnings/annual net losses, according to the law.

In the event of fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, in filling out the form, consideration shall be given to the provisions of the Tax code and of the Government Decision no. 44/2004, as subsequently amended and supplemented.

1.6. Income from forestry and fish farming activities are represented by earnings obtained from harvesting and capitalizing on the products specific to national forestry, specifically wood and non-wood products, as well as those earned from the exploitation of fisheries.

1.7. Income from gambling activities

1.7.1. For income from gambling activities, earned between January 1, 2015 and February 12, 2015, natural persons are not required to submit the return.

1.7.2. The return shall be submitted by those obtaining income during February 13, 2015 - June 11, 2015, as a result of taking part in activities involving on-line gambling, slot machines, lottery tickets and poker tournaments.

1.7.3. The return shall be submitted by those obtaining income starting with June 12, 2015, as a result of taking part in activities involving on-line gambling and poker tournaments.

1.7.4. The statement shall be submitted separately for every gross income received by a participant from an organizer or income payer for gambling activities, by stating the period of obtaining income provided at sub-point 1.7.2 and/or sub-point 1.7.3.

2. Deadline for submitting and competent tax authority

2.1. Deadline for submitting:

- annually, for every tax year, until May 25 (inclusively) of the year following the year in which the income was earned;

Natural persons residing in a member state of the European Union or of the European Economic Area that obtain income from independent activities in Romania and opt for the adjustment of income tax in Romania, according to art. 116² of Law no. 571/2003 on the Tax code, as subsequently amended and supplemented, shall submit the return within the statute of limitations period for the income tax.

- whenever the taxpayer observes an error in a previous return statement, by filling out and amended return under the conditions provided by Government Ordinance no. 92/2003 on the Fiscal procedure code, republished, as subsequently amended and supplemented, case in which an "X" will be marked in the relevant box provided in the form.

2.2. The return must be filled out in two copies:

- the original is submitted to:

a) the relevant local tax authority for the taxpayer's address of residence, according to law, or the actual address of living, in the event that this is different from the residence, for natural persons who are tax residents of Romania;

b) the relevant tax authority for the management of taxpayers that are natural persons without a tax residence in Romania, according to the law;

- the copy shall be kept by the taxpayer or by his representative/guardian.

3. Filling out the return

3.1. The reporting period

The year for which the return is made is to be specified in the box "Year", in arabic numerals with 4 characters (e.g.: 2015).

3.2. The box "Amendments" shall be marked with an X in the event of amended return.

3.3. The box "Income exempted according to the tax treaty" shall be checked by non-resident natural persons obtaining income that is exempted from income tax in Romania, according to the tax treaty. In this case, the tax residence certificate must be annexed to the return statement.

3.4. The box "Option on the adjustment of income tax in Romania" shall be checked by natural persons residing in a member state of the European Union or of the European Economic Area that obtain income from independent activities in Romania and opt for the adjustment of tax in Romania, according to art. 116² of Law no. 571/2003 on the Tax code, as subsequently amended and supplemented.

3.5. The return shall be filled out by taxpayers or by their representatives, according to the provisions of Government Ordinance no. 92/2003 on the Fiscal procedure code, republished, as subsequently amended and supplemented, by using capitalized letters, in a readable and accurate manner, to specify the data required by the form.

3.6. Persons obtaining income from several types or sources of income for which there is a requirement to submit the return, shall fill out a number of forms in accordance with the number of sources or types of income earned, in chap. II "Data concerning income obtained, by sources and types of income", in the form "Annex no. to the Personal income tax return", which are attached to the return on the income obtained.

3.7. The return statement shall be submitted, together with any annexes, if applicable, on paper, directly to the registry of the tax authority or by mail, with confirmation of receipt.

3.8. The return statement is available to the taxpayer free of charge.

3.9. The date for submitting the return is the date of its registration with the tax authority or the date on which it is mailed at the post, as applicable.

3.10. The return statement can also be submitted by distance, through electronic means, in accordance with the law.

3.11. The annex form to the return statement shall not be submitted pursuant to the date of submitting a personal income tax return. The income that is not included in the initial return statement shall be declared by way of an amended return.

I. IDENTIFICATION DATA OF THE TAXPAYER

The boxes relating to the address shall be used to specify the address of residence for taxation purposes.

The personal identification number/tax identification number shall be used to specify the personal identification number or the tax identification number granted by the National Agency for Fiscal Administration upon registration for tax purposes, as applicable.

Bank; Bank account (IBAN) shall be used to specify the name of the bank and the IBAN code for the taxpayer's bank account.

II. DATA CONCERNING INCOME OBTAINED, BY SOURCES AND TYPES OF INCOME

A. DATA ON THE ACTIVITY UNDERTAKEN

1. Type of income - the box relevant to the type of income earned shall be checked, as applicable.

2. Determination of the net income - the box relevant to the manner of determining the net income shall be checked: in actual income system, based on flat rate expenses or based on income tax brackets, as applicable.

3. Legal form - the box relevant to the manner of undertaking the activity shall be checked.

The box "individual" shall be checked by natural persons obtaining income from an activity undertaken individually.

The box "unincorporated entity" shall be checked by natural persons obtaining income from an activity undertaken in an association without legal form, established between natural persons, or in association with a taxpaying legal entity that pays tax on the income of micro-enterprises, according to title IV¹ of the Tax code, which does not generate a legal entity.

The box "entities subject to fiscal transparency regime" shall be checked by natural persons obtaining income from an activity undertaken under some form of an incorporated entity, established according to special law and which is subject to the fiscal transparency regime, according to law.

The box "change in the undertaking/form of business" shall be checked in the event of changes in the undertaking of an independent activity and/or transforming the form in which it is undertaken, according to the relevant legislation, during the course of the reporting year, while activity is ongoing.

4. Main field of activity - the name of the main activity generating income, as well as the NACE code of the activity undertaken shall be provided.

5. Headquarters/Identification data of the property being assigned

Headquarters - the address of the headquarters or of the main place of business shall be provided, as applicable. In the event that the activity is undertaken in several work points, the address of the headquarters or of the main place of business shall be provided, as applicable.

Natural persons obtaining income from agricultural activities shall specify the name of the relevant territorial administrative unit for the land(s), specifically: municipality, city, commune or district of Bucharest, as applicable.

Identification data of the property being assigned - shall be filled out by taxpayers earning income from rentals. The identification data of the property being rented or leased shall be specified.

For example:

a) for real estate property (buildings, lands): full address (location, street, number, building, floor, apartment etc.);

b) for movable property (car/vehicles, tractors, agricultural machinery, boats, yachts and other transportation means): the type, year manufactured, registration number, vehicle identification number;

c) other assets: name of the asset, detailed description, with identification of main features singling out the asset.

6. Authorization document/Association/rental agreement - the number of the document certifying the right of the taxpayer to undertake an independent activity, according to law, and its date of issuance shall be specified.

Taxpayers undertaking activities under an association shall specify the number under which the association agreement is registered with the tax authority, as well as its registration date.

Taxpayers obtaining income from rentals shall specify the number under which the contract concluded between the parties was registered and its registration date.

7, 8. Start date/cessation date - shall be filled out by taxpayers that start/cease their activities during the tax year for which the return is submitted.

Taxpayers obtaining income from rentals shall specify the date provided for the commencement of the contract concluded between the parties and the date provided for the termination of the agreement concluded between the parties.

Boxes in rows 7 and 8 must only be filled out if the relevant events take place during the year for which the return is submitted.

9. Number of days exempted - shall be filled out by natural persons with severe or pronounced disabilities, obtaining income from independent activities, from agricultural activities, forestry and fish farming, by mentioning the period within the tax year for which they are entitled to exemption from the payment of income tax.

10. Organizer of gambling activities - shall be used to specify the name of organizer of gambling activities or that of the payer of income from gambling activities.

11. Tax identification number for the organizer of gambling activities - shall be used to specify the tax identification number for the organizer of gambling activities or for the payer of income from gambling activities.

B. DATA ON THE ANNUAL NET INCOME/EARNINGS

1. INCOME FROM INDEPENDENT ACTIVITIES: commercial activities, liberal professions and intellectual property rights

a) Activity undertaken individually

a.1) In the event of natural persons obtaining income, determined in an actual income system, from commercial activities, by practicing a liberal profession, as well as income from rentals qualifying as income from independent activities

The boxes shall be filled out according to the data in the accounting records.

Row 1. Gross income - shall be used to specify the amount representing the total monetary income and/or the lei equivalent of income in kind earned in the reporting year, both from the main activity, as well as from any related activities.

Row 2. Deductible expenses - shall be used to specify the amount representing expenses made in order to obtain the income, provided that they are made in direct relation to the activity, they correspond to actual expenses, are supported by documents and included into the expenses of the tax year during which they were paid, including mandatory social contributions, paid according to the law.

Row 2.1. Mandatory social contributions, according to the law - shall be used to specify the amount representing the social contributions paid in accordance with the law and the advance payments representing contributions to health insurance, deducted as applicable by law.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

This shall only be specified if the gross income is higher than the deductible expenses.

Row 3.1. Net income relating to activities for which tax is withheld at source - shall be used to specify that part of the net income relating to independent activities for which advance payments were made by withholding at source.

Row 5. Annual fiscal loss/annual net loss - shall be used to specify the amount representing the difference between deductible expenses (row 2) and gross income (row 1).

This shall only be specified if the deductible expenses are higher than the gross income.

a.2) In the event of persons obtaining income from independent activities taxed on an income tax bracket basis

Shall be filled out by taxpayers undertaking independent activities taxed under an income tax bracket, which have submitted the estimate income returns in December and for which advance payments have not been set, according to the law.

Row 3. Annual net income - shall be used to specify the amount representing the relevant income tax bracket for the period of activity, as communicated by the tax authority.

a.3) In the event of natural persons obtaining income by capitalizing on intellectual property rights in any form

Shall be filled out either based on data from the accounting records, by taxpayers opting for the determination of the net income in an actual income system, or based on documents issued by income payers, by taxpayers determining their net income based on flat rate expenses.

a.3.1) In the event of persons opting for the determination of the net income from capitalizing on intellectual property rights in any form, in an actual income system, based on data from the single-entry accounting records

The boxes shall be filled out according to the data in the accounting records.

Row 1. Gross income - shall be used to specify the amount representing the total monetary income and/or the lei equivalent of income in kind earned in the reporting year, both from the main activity, as well as from any related activities.

Row 2. Deductible expenses - shall be used to specify the amount representing expenses made in order to obtain the income, provided that they are made in direct relation to the activity, they correspond to actual expenses, are supported by documents and included into the expenses of the tax year during which they were paid, including mandatory social contributions, paid according to the law.

Row 2.1. Mandatory social contributions, according to the law - shall be used to specify the amount representing the social contributions paid in accordance with the law and the advance payments representing contributions to health insurance, deducted as applicable by law.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

This shall only be specified if the gross income is higher than the deductible expenses.

Row 3.1. Net income relating to activities for which tax is withheld at source - shall be used to specify that part of the net income for which advance payments were made by withholding at source.

Row 5. Annual fiscal loss/annual net loss - shall be used to specify the amount representing the difference between deductible expenses (row 2) and gross income (row 1).

This shall only be specified if the deductible expenses are higher than the gross income.

a.3.2) In the event of natural persons determining the net income from capitalizing on intellectual property rights in any form, based on flat rate expenses, the following shall be filled out:

Row 1. Gross income - shall be used to specify the amount representing the total monetary income and/or the lei equivalent of income in kind earned from capitalizing on intellectual property rights, in any form, from all sources, in the reporting year.

When determining gross income from intellectual property rights, consideration shall be given both to amounts collected during the year, as well as to amounts retained as advance payments to the account of mandatory taxes and contributions, made by the income payers.

Row 2. Deductible expenses - shall be used to specify the value resulted by adding up the flat rate expenses and mandatory social contributions paid, according to the law.

Deductible expenses shall be determined as follows:

- For income earned from intellectual property rights relating to monumental works of art

In order to determine the deductible expenses, the following procedure must be followed:

- determine the flat rate expenses by applying an expense rate of 25% on the gross income;

- determine the deductible expenses by adding up the flat rate expenses and the mandatory social contributions paid, according to the law.

- For income earned from intellectual property rights, other than those relating to monumental works of art

In order to determine the deductible expenses, the following procedure must be followed:

- determine the flat rate expenses by applying an expense rate of 20% on the gross income;

- determine the deductible expenses by adding up the flat rate expenses and the mandatory social contributions paid.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

Row 3.1. Net income relating to activities for which tax is withheld at source - shall be used to specify that part of the net income for which advance payments were made by withholding at source.

a.3.3) In the event of income from intellectual property rights transferred through inheritance, income from exercising the right reserved royalties and income representing compensation for private copies, the following shall be specified:

Row 1. Gross income - shall be used to specify the amount representing the total monetary income and/or the lei equivalent of income in kind earned from capitalizing on intellectual property rights, in any form, from all sources, in the reporting year.

Row 2. Deductible expenses - shall be used to specify the total amount paid to collective administration bodies or to other payers which, according to the law, are tasked with the collection and distribution of income amongst holders of such rights.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

b) Activity performed under a form of association

b.1. In the event of natural persons undertaking their activity under an unincorporated entity, established between natural persons, or in a legal entity, established according to special law, subject to fiscal transparency regime, in compliance with law, the following shall be specified:

Row 3. Annual net income - the amount specified in column 5, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied, representing the net income under the association, earned in the reporting tax year, subject to income tax and distributed to the associate, according to the association agreement.

Row 5. Annual fiscal loss/annual net loss - the amount specified in column 6, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied, representing the fiscal loss under the association, earned in the reporting tax year and distributed to the associate, according to the association agreement.

b.2.) In the event of associations established between natural persons and Romanian legal entities, which do not result in a legal entity

The income that is due to a natural person in association with a Romanian legal entity, micro-enterprise that does not generate a legal entity, determined in accordance with the rules laid down in the law concerning the income tax for micro-enterprises, shall be assimilated, for purposes of taxation of the natural person, to the income from independent activities, from which the mandatory contributions for obtaining the annual net income are deducted.

Row 1. Gross income - this shall be used to specify the amount representing the income due to a natural person from an association with a Romanian legal entity, micro-enterprise that is not generating a legal entity, determined in compliance with the rules provided in the law on income tax for micro-enterprises. The amount specified in column 5, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied.

Row 2. Deductible expenses - shall be used to specify the mandatory social contributions paid by the associates of the natural person.

Row 3. Annual net income - shall be used to specify the amount representing the difference between gross income and the mandatory social contributions paid, specifically between the amount in row 1 and the amount in row 2.

Row 3.1. Net income relating to activities for which tax is withheld at source - the amount specified in row 3 shall be copied.

Row 2. Annual fiscal loss/annual net loss - shall be used to specify the amount representing the loss undertaken by the natural person by association with a Romanian legal entity, determined in accordance with the rules provided in the law concerning the income tax for micro-enterprises. The amount specified in column 6, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied

2. INCOME FROM RENTAL

The return shall be filled out, based on the contract concluded between the parties, by the taxpayers determining the net income based on flat rate expenses, or based on data from the accounting records for natural persons opting to determine their income in an actual income system.

Row 1. Gross income - shall be used to specify the amount representing the rent provided in the contract concluded between the parties for the reporting year, regardless of when it is paid, increased by the value of expenses which are, according to the legal provisions, the responsibility of the owner, leaseholder or other legal holder, if they are made by the other contracting parties.

The gross income shall also include potential damages paid according to specific contractual clauses, in the event of early termination of contracts.

The value of investments in the movable and immovable property of the owner, leaseholder or other legal holder, which are subject to specific rental and lease agreements, including bailment agreements, and which are made by the other contracting party, shall also be deemed as gross income.

In the event that rent is the lei equivalent of another currency, the annual gross income shall be determined based on the monthly rent assessed at the foreign exchange rate published by the National Bank of Romania on the last day of each month, according to the months in the taxable period.

In the event of taxpayers opting for the determination of the net income in an actual income system, the total income earned pursuant to rental and lease agreements shall be specified, based on data from the accounting records.

Row 2. Deductible expenses - shall be used to specify, as applicable:

- the amount representing deductible expenses made in order to obtain the income, provided that they are made in direct relation to the activity, they correspond to actual expenses, are supported by documents and included into the expenses of the tax year during which they were paid, in the event of taxpayers opting for the determination of net income in an actual income system, based on data from single-entry accounting records.

- the amount resulting from the application of a flat expense rate of 25% on the gross income (row 1), representing deductible expenses relating to the income, in the event of taxpayers determining their net income based on flat rate expenses.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

This shall only be specified if the gross income is higher than the deductible expenses.

Row 2. Annual fiscal loss/annual net loss - shall be used to specify the amount representing the difference between deductible expenses (row 2) and gross income (row 1).

This shall only be specified if the deductible expenses are higher than the gross income.

This shall only be specified by the taxpayers opting to determine their net income/tax loss in an actual income system and which have registered losses in the reporting year.

3. INCOME FROM AGRICULTURAL ACTIVITIES, FISH FARMING AND FORESTRY, FOR WHICH THE NET INCOME IS DETERMINED IN AN ACTUAL INCOME SYSTEM, BASED ON DATA FROM SINGLE-ENTRY ACCOUNTING

a) Activity undertaken individually

The boxes shall be filled out according to the data in the accounting records.

Row 1. Gross income - shall be used to specify the amount representing the total monetary income and/or the lei equivalent of income in kind earned in the reporting year, both from the main activity, as well as from any related activities.

Row 2. Deductible expenses - shall be used to specify the amount representing expenses made in order to obtain the income, provided that they are made in direct relation to the activity, they correspond to actual expenses, are supported by documents and included into the expenses of the tax year during which they were paid.

Row 3. Annual net income - shall be used to specify the difference between gross income (row 1) and the related deductible expenses (row 2).

This shall only be specified if the gross income is higher than the deductible expenses.

Row 2. Annual fiscal loss/annual net loss - shall be used to specify the amount representing the difference between deductible expenses (row 2) and gross income (row 1).

This shall only be specified if the deductible expenses are higher than the gross income.

b) Activity undertaken in some form of association between natural persons, which does not result in a legal entity

The following shall be specified:

Row 3. Annual net income - the amount specified in column 5, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied, representing the net income under the association, earned in the reporting tax year, subject to income tax and distributed to the associate, according to the association agreement.

Row 2. Annual fiscal loss/annual net loss - the amount specified in column 6, in the appropriate row for the taxpayer, from the table in chapter V of the "Annual income statement for unincorporated entities and entities that are subject to the fiscal transparency regime" shall be copied, representing the fiscal loss under the association, earned in the reporting tax year and distributed to the associate, according to the association agreement.

4. EARNINGS/LOSSES FROM TRANSFERS OF SECURITIES, OTHER THAN EQUITY SHARES AND SECURITIES IN THE EVENT OF CLOSED COMPANIES

Shall be filled out based on supporting documents, issued by intermediaries/investment management companies or other income payers, concerning the transactions performed with securities, other than equity shares and securities in the event of closed companies.

Row 4. Annual net earnings - shall be used to specify the annual net earnings, representing the difference between earnings and losses recorded pursuant to trading of securities, other than equity shares and securities in the event of closed companies.

This shall only be specified if the earnings are higher than the losses.

Row 5. Annual fiscal loss/annual net loss - shall be used to specify the annual net loss representing the difference between losses and earnings recorded pursuant to trading of securities, other than equity shares and securities in the event of closed companies.

This shall only be specified if the losses are higher than the earnings.

The return statement shall be accompanied by supporting documents, issued by income payers, concerning the transactions performed, which attest the net earnings/net losses declared.

5. EARNINGS/LOSSES FROM FIXED-TERM FOREIGN CURRENCY SALE-PURCHASE OPERATIONS, BASED ON CONTRACT, AS WELL AS ANY OTHER SIMILAR OPERATIONS, OTHER THAN THOSE INVOLVING FINANCIAL INSTRUMENTS TRADED ON AUTHORIZED MARKETS AND SUPERVISED BY THE NATIONAL SECURITIES COMMISSION

The return shall be submitted by taxpayers which, in the reporting year, have obtained earnings/losses from fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission, and which are required to determine their annual net earnings/annual net losses, according to the law.

Shall be filled out based on supporting documents, issued by income payers, concerning the transactions performed.

Row 4. Annual net earnings - shall be used to specify the annual net earnings representing the difference between earnings and losses recorded during the reporting year from fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission.

This shall only be specified if the earnings are higher than the losses.

Row 2. Annual fiscal loss/annual net loss - shall be used to specify the annual net loss representing the difference between losses and earnings recorded during the reporting year from fixed-term foreign currency sale-purchase operations, based on contract, as well as any other similar operations, other than those involving financial instruments traded on authorized markets and supervised by the National Securities Commission;

This shall only be specified if the losses are higher than the earnings.

The return statement shall be accompanied by supporting documents, issued by income payers, concerning the transactions performed, which attest the net earnings/net losses declared, as well as the tax calculated and retained as advance payment for the reporting tax year.

3. GAMBLING ACTIVITIES

Row 1 Gross income - shall be used to specify each gross income received by a taxpayer from an organizer of gambling activities or payer of income from gambling activities.

III. DESTINATION OF THE AMOUNT REPRESENTING UP TO 2% OF THE TAX ON THE NET INCOME/TAXABLE ANNUAL NET EARNINGS

Shall be filled out by taxpayers which, during the course of the reporting tax year, have recorded expenses for granting private scholarships, according to the law, and are requesting their reimbursement and/or have opted to transfer an amount representing up to 2% of the tax owed on the taxable annual net income/annual net earnings/taxable annual net earnings in order to support nonprofit entities established and operating under conditions provided by the law or religious cult units, according to art. 84 par. (2) and (3) of the Tax code.

NOTE:

Taxpayers obtaining income from independent activities/agricultural activities, taxed on an income tax bracket basis, and/or from rentals, which are not required to submit the return and which, during the reporting year, have made expenses relating to private scholarships and are requesting their reimbursement and/or opt to transfer an amount to the account of a nonprofit entity or religious cult unit, shall fill out this section of the form according to the instructions below.

1. Private scholarship - the box shall be checked by taxpayers who have undertaken expenses during the reporting year in relation to private scholarships and are requesting their reimbursement.

Contract no./date - shall be used to specify the number and date of the contract concerning the granting of a private scholarship.

Amount paid - shall be used to specify the amount paid by the taxpayer, during the reporting year, for the private scholarship.

Payment document no./date - shall be used to specify the number and date of supporting documents for the payment of the private scholarship.

The contract concerning the granting of a private scholarship and the documents attesting the payment of such scholarship shall be submitted in original and in copy, while the tax authority shall only keep the copies pursuant to

checking conformity with the original. In the event that the return is submitted by post, the above documents shall be provided in copy.

2. Support for a nonprofit entity/religious cult unit - the box shall be checked by taxpayers which have requested to transfer an amount representing up to 2% of the tax owed on the taxable annual net income/annual net earnings/taxable annual net earnings in order to support a nonprofit entity or religious cult unit, according to art. 84 par. (2) and (3) of the Tax code.

Name of nonprofit entity/religious cult unit - shall be used to specify the full name of the nonprofit entity/cult unit.

Tax identification number of not-for profit entity/religious cult unit - shall be used to specify the tax identification number of the nonprofit entity/cult unit for which the transfer is requested.

Bank account (IBAN) - shall be used to specify the IBAN code of the bank account associated with the not-for profit entity/religious cult unit.

Amount - shall be used to specify the amount that the taxpayers requests to be transferred to the account of the not-for profit entity/religious cult unit

In the event that the taxpayer has no knowledge on the amount that may be transferred, the box for "Amount" shall be left empty, case in which the tax authority will calculate and transfer the amount permitted by law.

If the amount requested to be transferred to the nonprofit entity/religious cult unit, cumulated with the amount paid for the private scholarship exceeds the 2% threshold of the tax owed for the taxable annual net income/annual net earnings/taxable annual net earnings, then the total amount considered is limited to this threshold, with priority given to the expenses made, during the reporting year, for the private scholarship.

IV. IDENTIFICATION DATA OF THE REPRESENTATIVE

This shall be filled out only in the event that the income return obligations are fulfilled by the representative assigned by the taxpayer, in accordance with the provisions of Government Ordinance no. 92/2003, republished, as subsequently amended and supplemented, with the identification data of the representative.

The boxes relating to the address shall be used to specify the address of residence for taxation purposes.

Tax identification number - shall be used to specify the tax identification number of the representative.