

### Exercise 2.3: Tax liability

Jelena is an Austrian citizen, but lived in Munich for nine months last year due to her studies. During the summer holidays (July to September), she worked as a waitress in her home town of Klagenfurt at the weekends, earning around € 450.00 a month. The year before, Jelena lived in Klagenfurt all year round and also worked full-time as a waitress to save up for her studies. However, she neglected to file her tax return for this.

#### **Your task:**

Answer the following questions and give reasons for your answers:

1. Is Jelena liable to pay income tax in Austria for the last year?
2. Is Jelena liable to pay income tax in Austria for the previous year?
3. Can Jelena still file her tax return for the previous year?