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| **DATUM** | **EINHEITEN** | **KURSNAME** |
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Honorare werden nicht bar ausbezahlt und sind bis zu einem Betrag von 3.000 €/jährlich steuerfrei (§ 3 Nr. 26 EStG).

Ich habe den Übungsleiterfreibetrag von 3.000 €/jährlich bei keiner weiteren Institution in Anspruch genommen:

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| Datum: |  |  |  |  |
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| Unterschrift: |  |  |  |  |