

See instruction before filling, please.

Tax office for / Specialized tax office

Local branch in, for

01 Tax identification number

02 Identification number

03 Tax return¹⁾

Reasons for submitting of the supplementary tax return was find out on the day

04 Classification code for type of tax return

Basic investment fund pursuant to Section 17b of the Act¹⁾

The taxable period pursuant to § 21a letter () of the Act

Seal

Number of attachments of Part II

Number of special attachments⁸⁾

Number of free attachments⁹⁾

CORPORATE INCOME TAX RETURN

pursuant to the Act no. 586/1992 Coll., as amended
for the taxable period or the period for which the tax return is being filed. (hereinafter "Act")

from to

Part I – Information about taxpayer

05 Name of the taxpayer

06 Place of business

a) Street and orientation number, part of municipality and building number

b) Municipality

c) Zipcode

d) Country code

e) Telephone number

07 Category of the Accounting Unit

Code

08 Tax return submitted by tax advisor¹⁾

09 Legal obligation to prepare Financial Statements in accordance with international accounting standards modified by the law of European Union¹⁾

10 Legal obligation to have Financial Statements verified by an Auditor¹⁾

11 Financial Statement prepared by the taxpayer or Summaries of Assets and Liabilities and of Income and Expenditure attached¹⁾

12 Transactions carried out with related persons⁹⁾

Code

13 Main (predominant) activity

Code of classification CZ-NACE²⁾

The English version relates to the Czech version 25 5404 MFin 5404 model no. 32 that is under the laws the only valid tax return form.

(valid for the taxable periods started in 2021, or parts of taxable periods started in 2022, for which the deadline for filing tax returns expires by 31st December 2022)

PART II – Corporate income tax (hereinafter „tax“)

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
10 ^{a)}	The trading result (profit +, loss -) ³⁾ or the difference between income (revenues and expenses ³⁾ to the day <input type="text"/>		

20 ^{a)}	Amounts which unjustifiably curtail income (§ 23 subsection 3 letter a) point 1 of the Act) and the value of non-monetary incomes (§ 23 subsection 6 of this Act), if they are not included into the trading result or in the difference between income (revenues) and expenses on row 10		
30 ^{a)}	Amounts by which pursuant to § 23 subsection 3 letter a) of this Act except § 23 subsection 3 letter a) points 1 and 2 of the Act, increased the trading result (i.e. profit or loss) or the difference between income (revenues) and expenses on row 10 are increased		
40	Expenses (costs) not recognized as expenses (costs) incurred to generate, assure and maintain income (§ 25 or 24 of the Act), if they are included into the trading result (i.e. profit or loss) or the difference between income (revenues) and expenses on row 10		
50	Difference by which depreciation of tangible and intangible fixed assets (§ 26 and § 32a of the Act) applied in the accountancy exceeds depreciation of these assets determined pursuant to § 26 to 33 of the Act		
61 ^{a)}	The alteration of the tax base pursuant to § 23 subsection 8 of the Act in case of dissolving of the taxpayer with going into liquidation		
62 ^{a)}			
63	Amounts by which pursuant to § 23e, § 23g, § 23h and § 38fa of the Act is the operating result or the difference between income (revenues) and expenditure (costs) increased (row 10)		
70	Subtotal (rows 20 + 30 + 40 + 50 + 61 + 62 + 63)		

100	Incomes (revenues), that is not liable to tax according to § 18 subsection 2 and § 38fa of the Act, if they are included into the trading result or difference between income (revenues) and expenses (row 10)		
101	Incomes which at public beneficial taxpayers shall not be liable to tax pursuant to § 18a subsection 1 of this Act if they are involved into the trading result or in the difference between income (revenues) and expenses (row 10)		
109 ^{a)}	Incomes that shall be tax-exempted pursuant to § 19b if they are included into the trading result or in the difference between income (revenues) and expenses (row 10)		
110 ^{a)}	Incomes that shall be tax-exempted pursuant to § 19, if they are involved into the trading result or in the difference between income (revenues) and expenses (row 10)		
111 ^{a)}	Amounts by which the trading result or the difference between income (revenues) and expenses may be reduced pursuant to § 23 subsection 3 letter b) (row 10)		
112 ^{a)}	Amounts by which the trading result or the difference between income (revenues) and expenses may be reduced pursuant to § 23 subsection 3 letter c) of the Act		
120	Income not included into the tax base pursuant to § 23 subsection 4 letter a) of the Act		
130	Income not included into the tax base pursuant to § 23 subsection 4 letter b) of the Act		
140 ^{a)}	Incomes and amounts not included into tax base pursuant to § 23 subsection 4 of the Act with exception of income pursuant to § 23 subsection 4 letter a) and b) of the Act		
150	Difference by which the depreciation of tangible fixed assets and intangible fixed assets computed pursuant to § 26 to 33 of the Act exceeds depreciation of these assets claimed in accountancy		
160 ^{a)}	Summary of each differences by which expenses (costs) incurred to generate, assure and maintain income exceed costs claimed in accountancy		
161 ^{a)}	Alteration of the tax base pursuant to § 23 subsection 8 of the Act in case of dissolving of the taxpayer who is going into liquidation		
162 ^{a)}			
163	Amounts by which the operating result or the difference between income (revenues) and expenditure (costs) is decreased pursuant to § 23e, § 23g and § 38fa of the Act (row 10)		
170	Subtotal (rows 100 + 101 + 109 + 110 + 111 + 112 + 120 + 130 + 140 + 150 + 160 + 161 + 162 + 163)		

C. Depreciation of receivables included into expenses (costs) incurred to generate, assure and maintain income and of statutory reserves (provisions) and statutory adjustments created pursuant to Act No. 593/1992 Coll, on Reserves, as amended (hereinafter „Act on Reserves“) for determining of Income Tax Base

a) Depreciation of receivables included into tax expenses (costs) and statutory adjustments to receivables, with the exception of bank adjustments pursuant to § 5 of the Act on Reserves – all taxpayers filling

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	(not filled)	X	X
2	(not filled)	X	X
3	Adjustments to receivables of debtors in insolvency proceeding created pursuant to § 8 of the Act of Reserves in the taxable period, for which the tax return is being filed		
4	Level of statutory adjustments to receivables of debtors in insolvency proceeding (§ 8 of the Act on Reserve) in the end of the period, for which the tax return is filed		
5	Level of not lapsed receivables with maturity after 31 December 1994, to that may be created statutory adjustments (§ 8a of the Reserve Act) in the end of the period, for which the tax return is being filed		
6	Adjustments to not lapsed receivables created pursuant to § 8a of the Act on Reserves in the period, for which the tax return is being filed		
7	Level of statutory adjustments to not lapsed receivables with maturity after 31 December 1994 (§ 8a of the Reserve Act) in the end of the period, for which the tax return is being filed		
8	Adjustments to receivables from guarantee for custom debt created pursuant to § 8b of the Act on reserves in the period, for which the tax return is filed		
9	Level of statutory adjustments to receivables from guarantee for custom debt (§ 8b Act on Reserves) in the end of the taxable period, for which the tax return is being filed		
10	Adjustments to not lapsed receivables that have been created pursuant to § 8c of the Act on Reserves in the given taxable period for which the tax return is being filed		
11	Amount of statutory adjustments to not lapsed receivables that have been created pursuant to § 8c of the Act on Reserves in the end of the period for which the tax return is being filed		
12	Total of receivables or acquisition costs of receivables acquired by assignment, claimed in the period of taxation, for which the tax return is being filed, as expense (cost) incurred to generate, assure and maintain of income pursuant to § 24 subsection 2 letter y) of the Act		

b) Bank reserves and adjustments pursuant to § 5 of the Act on reserves – banks filling only

13	Average level of balance value not lapsed receivables from credits pursuant to § 5 subsection 2 letter a) of the Reserve Act		
14 ^{a)}	Adjustments to not lapsed receivables from credits, pursuant to § 5 subsection 2 letter a) Act on Reserves for the given taxable period		
15	Level of statutory adjustments to not lapsed receivables from credits (§ 5 subsection 2 letter a) of the Act on Reserves) in the end of the taxable period		
16	Average level of provided bank's guarantees for credits pursuant to § 5 subsection 2 letter b) of the Act on Reserves		
17 ^{a)}	Reserves to provided bank's guarantees for credits, created pursuant to § 5 subsection 2 letter b) of the Act on Reserves for the given taxable period		
18	Level of statutory reserves to provided bank's guarantee for credits (§ 5a subsection 2 letter b) of the Act on Reserves) in the end of the taxable period		

c) Adjustments pursuant to § 5 of the Reserve Act – only saving and credit co-operatives and other financial institutions filling

19	Average level of balance value of not lapsed receivables from credits provided to individuals on the base of the Credit Agreement, without accessory part, in assessment not reduced by adjustments just created (§ 5a subsection 3 of the Act on Reserves) for the given taxable period		
20	Level of the own equity on the last day of the taxable period (§ 5a subsection 4 of the Act on Reserves)		
21 ^{a)}	Adjustments to not lapsed receivables from credits provided to individuals on the base of Credit Agreement, created pursuant to § 5a subsection 4 of the Act on Reserves for the given taxable period		
22	Level of statutory adjustments to not lapsed receivables from credits provided to individuals on the base of Credit Agreement (§ 5a subsection 4 of the Act on Reserves) in the end of the taxable period		

d) Reserves in insurance – only insurance companies filling

23	The difference between the amount of adjusted reserves in the insurance sector at the end of the period for which the tax return is being filed and the amount of adjusted reserves in the insurance sector at the beginning of the period for which the tax return is being filed (§ 6 of the Act on Reserves)		
24	Level of adjusted reserves in insurance sector (§ 6 of the Act on Reserves) at the end of the period, for which the tax return is being filed		

e) Reserves for repairs of tangible assets – all taxpayers filling

25	Reserves to repairs of tangible assets created pursuant to § 7 of the Act on Reserves in the given taxable period		
26	Level of reserves to repairs of tangible assets (§ 7 of the Act on Reserves) in the end of the period of taxation		

f) Other statutory reserves – only taxpayers holding authorization to its creation and usage filling

27	Reserve for silvicultural operations created pursuant to § 9 of the Act on Reserves in the period, for which the tax return is being filed		
28	Level of reserves to silvicultural operation (§ 9 of the Act on Reserves) in the end of period, for which the tax return is filed		
29 ^{a)}	Other reserves created pursuant to § 10 of the Act on Reserves in the given taxable period		

g) Reserve for electric waste from solar panels – only taxpayers who are authorized to its creation and use fill the table

30	Reserve for electric waste from solar panels created pursuant to § 11a to § 11c of the Act on Reserves in period for which the tax return is submitted		
31	Reserve status for electronic waste from solar panels (§ 11a to 11c of the Act on Reserves) at the end of period for which the tax return is submitted		

D. (not filled)

E. Deduction of the tax loss from the tax base pursuant to § 34 subsection 1 up to 3 of the Act ⁵⁾ (fill in whole Czech crowns units)

Row	The taxable period or the period for which the tax return is being filed, for which the tax loss was determined res judicata from-to	Total amount of the tax loss determined res judicata for the period filled in the col. 1	The part of the tax loss in col. 2			Identification number of the business corporation from which the tax loss is taken in accordance with § 23a and § 23c of the Act
			already deducted	that have been deducted in the given taxable period	that may be deducted	
0	1	2	3	4	5	6
1						
2						
3						
4						
5						
6						
7						
8						
9	Total					

F. Deduction pursuant to § 34 subsection 4 of the Act

a) Not filled

b) Application of the deduction to support research and development from the tax base pursuant to § 34 subsection 4 and § 34a up to § 34e of the Act (fill in whole Czech Crowns units)

Row	The taxable period or the period for which the tax return is being filed, in which the claim on deduction arose, pursuant to § 34 subsection 4 and § 34a up to 34e of the Act, from – to	The total amount of the claim on deduction to support research and development that has arisen in the period filled in the column 1	The part of claims on deduction from col. 2		
			That has been deducted in the preceding periods	That has been deducted in the given period	That may be deducted in the following periods
0	1	2	3	4	5
1					
2					
3					
4					
5	Total				

c) Application of the deduction to support vocational education from the tax base pursuant to § 34 subsection 4 and § 34f up to § 34h of the Act (fill in whole Crowns units)

Row	The taxable period or the period for which the tax return is being filed, in which the claim on deduction arose, pursuant to § 34 subsection 4 and § 34f up to § 34h of the Act, from – to	The total amount of the claim on deduction to support vocational education that has arisen in the period filled in the column 1	The part of claims on deduction from col 2		
			That has been deducted in the preceding periods	That has been deducted in the given period	That may be deducted in the following periods
0	1	2	3	4	5
1	<input type="text"/>				
2	<input type="text"/>				
3	<input type="text"/>				
4	<input type="text"/>				
5	Total				

G. Total value of gratuitous transactions which may be claimed, pursuant to § 20 subsection 8 of the Act, as a deduction from the tax base reduced pursuant to § 34 of the Act⁵⁾

Row	Name of item	Fill in whole Czech crowns units	
		X	Tax office
1	Total value of gratuitous transactions provided for the purposes laid down in § 20 subsection 8 of the Act for the deduction from the tax base reduced pursuant to § 34 of the act, including the amount from row 2		
2	(not filled)	X	X

H. Allocation of the total entitlement for tax reliefs (§ 35 subsection 1 and § 35a or § 35b of the Act), that may be claimed on the r. 300⁵⁾

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	Relief pursuant to § 35 subsection 1 letter a) of the Act		
2	Relief pursuant to § 35 subsection 1 letter b) of the Act		
3	(not filled)	X	X
4	Total of relief pursuant to § 35 subsection 1 of the Act (row 1 + 2)		
5 ⁵⁾	Relief pursuant to § 35a ¹⁾ or 35 b ¹⁾ of the Act		

I. Tax credit of the tax that have been paid in abroad⁵⁾ Number of Separate Attachments

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1 ⁸⁾	Total of taxes paid in abroad, by which the tax liability may be reduced by the method of full tax credit		
2 ⁹⁾	Total amount of taxes paid in abroad to them may be claimed the method of simple (basic) credit (total of amounts from row 3 of Separate Attachments to table I)		
3 ⁹⁾	Total amount of taxes paid in abroad, for which the tax liability may be reduced by the method of simple (basic) tax credit Separate Attachments (total of amounts from row 7 of separate attachment of table I)		
4	Amount of taxes paid in abroad that may be credited by the method of full tax and simple (basic) tax credit (the sum of row 1 and 3)		
5	Amount of taxes paid in abroad that cannot be credited (the positive difference between the amount on row 2 and on r 3, increased by the positive difference between amounts on row 4 and row 320 of the Part II)		

J. Allocation of some items in the case of a limited partnership (fill in whole Czech crowns units)

Row	Name of item and number of a row of the Part II, or number of row of marked table in attachment no. 1 of the Part II, to that relates an the amount from the row 2 or 3 of this table	The amount pertaining to general partners	The amount pertaining to limited partners	The amount for the limited partnership as the unit (column 2 + 3)
0	1	2	3	4
1	The tax base or the tax loss from row 200 (row 201)			
2	Total of rule out income (tax base and tax loss) liable to tax in abroad (row 210)			
3	Claim to deduction pursuant to § 34 subsection 4 and § 34f up to § 34h of the Act (corresponding row of the column 2 of the table F/c)			
4	Claim to deduction pursuant to § 34 subsection 4 and § 34a up to § 34e of the Act (corresponding row of the column 2 of the table F/b)			
5	The value of gratuitous transactions provided for the purposes laid down in § 20 subsection 8 of the Act (row 1 of the table G)			
6	(not filled)	X	X	X
7	Total entitlement for tax relief pursuant to § 35 subsection 1 of the Act (row 4, table H)			
8	(not filled)	X	X	X
9	Total amount of tax paid in abroad, which can be credited by the method of full and simple (basic) tax credit (row 4, table I)			

K. Selected indices of economy

Row	Name of item	Unit of measure	Fill in	
			Taxpayer	Tax office
1	Annual total amount of a net turnover	CZK		
2	Average number of employers converted, rounded to whole number	Persons		
Row			Fill in whole Czech crowns units	
			Taxpayer	Tax office
200	Tax base before alteration by the part of the tax (tax loss) pertaining to general partners and by income liable to tax in abroad, to that exemption is claimed, and before reducing by items pursuant to § 34 and § 20 subsection 7 or subsection 8 of the Act, or the tax loss before alteration by the part of the tax base (tax loss) pertaining to general partners and for the income liable to tax in abroad, to that exemption is claimed (row 10 + row 70 – row 170) ³⁾			
201	Part of tax base or of the tax loss pertaining to general partners ³⁾)			
210 ⁸⁾	Total of the exempted income (tax bases and tax losses) liable to tax in abroad ³⁾)			
220	Tax base after alteration by the part of the tax base (tax loss) pertaining to a general partners and by the income liable to tax in abroad, to that method of exemption is claimed, before reducing by items pursuant to § 34 and § 20 subsection 7 or subsection 8 ⁵⁾ of the Act or the tax loss after alteration by the part pertaining to a general partner and by the income liable to tax in abroad to which the method of exemption is claimed (row 200 – row 201 – row 210) ³⁾			
230	Deduction of the tax loss pursuant to § 34 subsection 1 of the Act ⁵⁾			
240 ⁹⁾				
241				
242	Deduction of the claim on deduction to support research and development pursuant to § 34 subsection 4 and § 34a up to 34e of the Act, including deduction of unclaimed expenditures (costs) incurred during the implementation of research and development as amended by the Act effective to 31. 12. 2013			
243	Deduction of the claim on deduction to support vocational education pursuant to § 34 subsection 4 and § 34f up to 34h of the Act			
250	The tax base after the adjustment by the part of the tax base (tax loss) pertaining to general partners and by incomes liable to tax in abroad, to which the method of exemption is applied, reduced by items pursuant to § 34, before reducing by items pursuant to § 20 subsection 7 or subsection 8 of the Act ⁴⁾ (row 220 – row 230 – row 240 – row 241 – row 242) ³⁾			
251	The amount pursuant to § 20 subsection 7 of the Act, by which public beneficial taxpayers (§ 17a of the Act) may further reduce the tax base filled in row 250			
260	Deduction of gratuitous transactions pursuant to § 20 subsection 8 of the Act (up to maximum 10 % of the amount in row 250) ⁵⁾			
270	Tax base after alteration by a part of the tax base (tax loss) pertaining to general partners and by the income liable to tax in abroad, to that the method of exemption is applied, reduced by items pursuant to § 34 and items pursuant to § 20 subsection 7 or 8 of the Act, rounded down to the whole thousand of Czech crowns units ⁵⁾ (row 250 – row 251 – row 260)			
280	The tax rate (in %) pursuant to § 21 subsection 1 or subsection 2 or subsection 3 of the Act, in connection with § 21 subsection 6 of the Act			
290	Tax (row 270 x row 280)/100			
300	Tax reliefs pursuant to § 35 subsection 1 and § 35a or § 35b of the Act (up to the amount on r. 290) ⁵⁾			
301				
310	Tax altered by items entered on row 300 and row 301 (row 290 – row 300 ± row 301) ⁵⁾			
319 ⁹⁾	Tax reduction pursuant to § 38fa subsection 9 of the Act			
319a	Tax reduction pursuant to § 38fa subsection 10 of the Act			
320	The credit of tax paid abroad to the tax entered on row 310 ⁵⁾ (up to the amount entered on row 310 after tax reduction in row 319 and row 319a)			
330	The tax after tax reduction in row 319, row 319a and after credit on row 320 (row 310 – row 319 – row 319a – row 320), rounded up to whole Czech crowns ⁵⁾			
331 ⁸⁾	The separate tax base pursuant to § 20b of the Act, rounded down to whole thousands ⁵⁾ Czech crowns			
332	Tax rate (in %) pursuant to § 21 subsection 4 of the Act, in relation to § 21 subsection 6 of the Act			
333	Tax from separate tax base rounded up to whole Czech crowns $\frac{\text{row 331} \times \text{row 332}}{100}$			
334	Tax reduction pursuant to § 38fa subsection 9 of the Act and credit of tax paid abroad claimed to the tax of separate tax base (up to the amount filled in row 333)			
335	The tax of separate tax base after tax reduction and tax credit (row 333 – row 334), rounded up to the whole Czech crowns units			

340	Total tax (row 330 + row 335)		
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360	Last known tax for the purposes of determination of the amount and frequency of the tax advances pursuant to § 38a subsection 1 of the Act (row 340 – row 335 = row 330)		
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Part III – (not filled)

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	(not filled)	X	X
2	(not filled)	X	X
3	(not filled)	X	X

Part IV – Supplementary tax return

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	Last known tax		
2	New ascertained tax (row 340, Part II)		
3	Increase (+), decrease (-) of tax (row 2 – row 1)		
4	Last known tax loss		
5	New established tax loss (row 220, Part II)		
6	Increase (+), decrease (-) of tax loss (row 5 – row 4)		

Part V – Payment of the tax

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	The total amount of tax advances (§ 38a of the Act) paid		
2 ⁹⁾	The amount withheld by payer for purpose of tax securement (§ 38e of the Act)		
3 ⁹⁾	Applied credit of tax collected by means of withholding tax (§ 36 subsection 7 of the Act)		
4	Arrears (underpaid tax) (-) (row 1 + row 2 + row 3 – row 340, Part II.) <0 Overpayment (+) (row 1 + row 2 + row 3 – row 340, Part II.) >0		

INFORMATION ABOUT THE SIGNATORY.

Code of the signatory

Name, surname, title/Business company (name) of the legal entity

Date of birth/Registration number of tax consultant/D of the legal entity

Individual authorized to sign the tax return on behalf of the taxpayer (if the representative is a legal entity), with mention of the relationship to the legal entity (for example partner, authorized employee, etc.)

Person authorized to signature
Date

Autograph signature of the person authorized to signature

Seal

Explanatory text:

- 1) Delete as appropriate.
- 2) The tax office filling.
- 3) In case of made loss fill in the amount with minus sign (-).
- 4) Only taxpayer filling, who is limited partnership.
- 5) If the taxpayer is limited partnership fill in only amounts pertaining to limited partners.
- 6) While filing of the supplementary tax return pursuant to § 141 subsection 2 or 4 of the Act no. 280/2009 Coll., on Administration of Taxes Act, as amended, or pursuant to § 38u of the Act, state the reasons for its filing in separate attachment. In electronic filing of these supplementary tax returns the text field for filing of separate attachment is included in the web application the Electronic Filing Version for Tax Administration.
- 7) Final Account or Assets and Liabilities Statement and Income and Expenditure Statement, as an enclosure marked under the item 11 in part I., is part of the tax return § 72 subsection 1 of the Act no. 280/2009 Coll. on Administration of Taxes, as amended. The tax return for trusts submits the investment company that manages its property. For the purposes of electronic submission of the tax return, a Final Accounts is regarded as electronic attachment Balance Sheet and Income Statement, eventually the Summary of Changes to Equity Capital and Cash Flow Statement that are part of software of application the Electronic Filing Version for Tax Administration, and copy of attachment of Final Account, put in as an independent file in format .doc, .docx, .txt, .xls, .xlsx, .rtf, .pdf or .jpg. The Assets and Liabilities Statement and Expenditure Statement and Final Accounts, for which the electronic attachments with binding defined order statement (with predefined structure) are in software of application The Electronic version for tax administration not available, can be effectively declared via electronic attachments, which enable to paste a file in format .doc, .docx, .txt, .xls, .xlsx, .rtf, .pdf or .jpg.
- 8) If some of these items is filled, is necessity in sense of the partial instruction for its filling, specify on special enclosure subject content filled in the relevant row, eventually its calculation. Text items for fulfilling of separate attachment, in electronic submission of the electronic tax return, are parts of software of application the Electronic Filing Version for Tax Administration.
- 9) Calculation of the amount or other data entered on so marked row must be carried out in a separate annexe. Forms of the free attachments are issued by Ministry of Finance. For electronic filing of tax return is used electronic versions of the forms, that are parts of software of application "Electronic filing for the Financial Administration".
- 10) § 17 Subsection 3 of the Act.
- 11) § 21a subsection 1 in connection with § 18 subsection 4 of the Accounting Act.