

See instruction before filling, please.

Tax Office in, at, for

Local branch in, for

01 Tax identification number

02 Personal identification number

03 Regular tax return<sup>1)</sup>  Corrective Tax Return  Supplementary Tax Return

04 Classification code for type of tax return<sup>2)</sup>

Reasons for a supplementary tax return ascertained on the day

Date

05 A tax return submitted by a Tax Advisor on the base of a power of attorney for representation

05a Statutory obligation to have Financial Statement verified by an auditor<sup>3)</sup>

Yes  No

# INCOME

## Tax return by individuals

pursuant to the Act no. 586/1992 Coll., on Income Taxes, as amended (hereinafter "Act")

for the taxable period (calendar year)  or its part<sup>4)</sup> from  to   
(hereinafter "tax return")

### PART I – Information about a taxpayer

06 Surname		07 Family Name*)		08 First Name(s)	
09 Title*)		10 Nationality		11 Passport number	

### Address of the place of residence at the day of filing of the tax return

12 Municipality		13 Street / part of Municipality		14 Building number / identification	
15 Zipcode	16 Telephone / mobile number*)		17 E-mail*)		18 State

### Address of the place of residence at the last day of calendar year, for which tax is being ascertained

Rows from 19 to 22 fill only in case, that the address at the last day of the calendar year, for which the tax return is filed, is different from the address on the day of filing the tax return.

19 Municipality	20 Street / part of Municipality		21 Building number / identification	22 Zipcode
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### Address of the place of residence in the Czech Republic, where taxpayer was having habitual abode in the taxable period

Rows from 23 to 28 fill only if you have not residence address in the Czech Republic.

23 Municipality		24 Street / part of Municipality		25 Building number / identification	
26 Zipcode	27 Telephone / mobile number*)		28 E-mail*)		

29 Country Code - only tax non-resident filling

29a Total worldwide income  CZK

30 Transactions with foreign related persons Yes  No

The English version relates to the Czech version 25 5405 MFin 5405 model no. 26 that is under the laws the only valid tax return form.

**PART II – Partial tax base, loss**

**1. Calculation of a partial tax base from personal income tax from a dependent activity (employment)**

	Taxpayer	Tax office
31 Total of all income from all employers		
32 Total of compulsory insurance pursuant to § 6 subsection 13 of the Act		
33 Tax paid in abroad pursuant to § 6 subsection 14 of the Act		
34 Partial tax base pursuant to § 6 of the Act (row 31 + row 32 – row 33)		
35 Total income from abroad raised by compulsory insurance pursuant to § 6 subsection 13 of the Act		

**2. Partial tax bases from personal income pursuant to § 6, § 7, § 8, § 9 and § 10 of the Act, tax base and loss**

36 Partial tax base from dependent activity pursuant to § 6 of the Act (row 34)		
36a Partial tax base from dependent activity pursuant to § 6 of the Act after exemption (row 36 – total of exempt incomes from foreign sources pursuant to § 6 of the Act or row 36)		
37 Partial tax base from an independent activity pursuant to § 7 of the Act row 113 of attachment no. 1 of the tax return)		
38 Partial tax base from income accruing from capital pursuant to § 8 of the Act		
39 Partial tax base or loss from lease pursuant to § 9 of the Act (row 206 of attachment no. 2 of the tax return)		
40 Partial tax base from other income pursuant to § 10 of the Act (row 209 of attachment no. 2 of tax return)		
41 Total of rows (row 37 + row 38 + row 39 + row 40)		
41a Total of the partial tax bases pursuant to § 7 up to § 10 of the Act after exemption (row 41 – total of exempt incomes from foreign sources pursuant to § 7 to § 10 or row 41)		
42 Tax base (row 36a + positive value from row 41a)		
43 Total incomes, pursuant to § 6 of the Act, from all employers after exemption (row 31 total exempted incomes, pursuant to § 6 of the Act, from all employers)		
44 Claimed amount of finally (res judicata) imposed loss (up to the amount on row 41a)		
45 Tax base after deduction of loss (row 42 – row 44)		

**PART III – Non-taxable parts of the tax base, Deductible items and total tax**

The amount pursuant § 15	Number of months	Number of months
46 Subsection 1 of the Act (value of gratuitous transaction – donation/donations)		
47 Subsection 3 and 4 of the Act (deduction of total amount of interests)		
48 Subsection 5 of the Act (pension insurance, pension supplementary insurance and additional pension savings)		
49 Subsection 6 of the Act (private life insurance)		
50 Subsection 7 of the Act (trade union contributions)		
51 Subsection 8 of the Act (payment for exams verifying results of further education)		
52 § 34 subsection 4 of the Act (research and development)		
52a § 34 subsection 4 (deduction to support vocational education)		
53 Other amounts		
54 Total amount of non-taxable parts of the tax base and deductible items from tax base (row 46 + row 47 + row 48 + row 49 + row 50 + row 51 + row 52 + row 52a + row 53)		
55 Tax base reduced by non-taxable parts of the tax base and items deductibles from tax base (row 45 – row 54)		
56 Tax base rounded down to whole hundreds of Czech crowns		
57 Tax pursuant to § 16 of the Act		

**PART IV – Total tax, loss**

58 Tax pursuant to § 16 of the Act (row 57) or the amount from the row 330 of attachment no. 3 of tax return		
59 Solidarity tax increase pursuant to § 16a of the Act		
60 Total tax rounded up to <b>whole Czech crowns</b> (row 58)		
61 Tax loss – rounded up to <b>whole Czech crowns without the minus sign</b>		

**PART V – Claiming of tax relief and tax credit**

62 Total of tax reliefs pursuant to § 35 subsection 1 of the Act		
63 Tax relief pursuant to § 35a or § 35b of the Act		

**Table No. 1**  
**Information about spouse**

Surname, name, title of spouse		Personal identification number	
Amount pursuant to § 35ba subsection 1		Number of months	Number of months
64 letter a) of the Act (to taxpayer)			
65a) letter b) of the Act (to spouse)			
65b) letter b) of the Act (to spouse, that is a holder of a card of severely disability)			
66 letter c) of the Act (to recipient (beneficiary) of partial disability pension due to disability of first or second degree)			
67 letter d) of the Act (to recipient of full disability pension due to disability of third degree)			
68 letter e) of the Act (to holder of a card of severely disability)			
69 letter f) of the Act (studies)			
69a letter g) of the Act (tax relief for child placement)			
69b letter h) of the Act (tax relief on registration of sales)			
70 Total amount of tax reliefs pursuant to § 35, § 35a, § 35b and § 35ba (row 62 + row 63 + row 64 + row 65a + row 65b + row 66 + row 67 + row 68 + row 69 + row 69a + row 69b)			
71 Tax after claiming of tax relief pursuant to § 35, § 35a, § 35b and § 35ba (row 60 – row 70)			

**Table No. 2 INFORMATION ABOUT CHILDREN LIVING IN THE HOUSEHOLD**

	Surname and First name	Personal identification number	Number of months for one/first child		Number of months for the second child		Number of months for the third and other child	
			without card of severely disability	with card of severely disability	without card of severely disability	with card of severely disability	without card of severely disability	with card of severely disability
	1	2	3		4		5	
1.								
2.								
3.								
4.								
Total								

72 Tax credit for every child	
73 Tax relief (amount from row 72 claimed up to the amount of the tax on row 71)	
74 Tax after claimed relief pursuant to § 35c of the Act (row 71 – row 73)	

75 Tax bonus (row 72 – row 73)	
76 Total of monthly tax bonuses pursuant to § 35d of the Act (including relevant additional charge to tax bonus)	
77 Difference on tax bonus (row 75 – row 76)	

**PART VI – The supplementary tax return**

78 The last known tax	
79 Tax ascertained pursuant to § 141 of the Act no. 280/2009 Coll., on Administrations of Taxes (row 74 or row 75)	
80 Difference in rows (row 79 – row 78): increase (+) an amount of tax is increased, decrease (–) an amount of tax is decreased	
81 The last known tax – the tax loss pursuant to § 5 of the Act	
82 The ascertained tax loss pursuant to § 141 of the Act no. 280/2009 Coll., on Administration of taxes (row 61)	
83 Difference between rows (row 82 – row 81): Increase (+) – tax loss is increased, decrease (–) tax loss is decreased	

**PART VII – Payment of the tax**

84 Total of withheld advances to tax from dependent activity and office-holder's emoluments (after tax reliefs)	
84a The amount of reimbursement remission for the income tax (row 74/100 x row 43)	
85 Total of remaining tax advances	
86 The paid tax ascertained as lump sum pursuant to § 7a of the Act	
87 The tax withheld pursuant to § 36 subsection 6 of the Act (state bonds)	
87a The tax withheld pursuant to § 36 subsection 7 of the Act	
87b The tax withheld pursuant to § 36 subsection 8 of the Act	
88 Tax secured by a payer pursuant to § 38e of the Act	

89	The tax withheld from pursuant to § 38f subsection 12 of the Act		
90	The paid tax liability (advance) pursuant to § 38 gb subsection 4 of the Act		
91	The rest to pay (row 74 – row 77 – row 84 – row 85 – row 86 – row 87 – row 87a – row 87b – row 88 – row 89 – row 90): (+) underpayment (-) overpayment		

**ATTACHMENTS OF A TAX RETURN:** In column fill in number of attached sheets

The title of attachment	
Attachment no. 1 – "Calculation of the partial tax base from an independent activity (§ 7 of the Act)"	
Attachment no. 2 – "Calculation of the partial tax bases from a lease income (§ 9 of the Act) and other incomes (§ 10 of the Act)"	
Attachment no. 3 – "Calculation of the income tax from abroad (§ 38f of the Act) and of the tax after relief" including separate sheets of the Part I	
The final statement of taxpayer, that keeps accounting	
"Confirmation of taxable income from a dependent activity and of withheld tax from advances to tax and tax credit" for the relevant taxable period from all employers (e. g. pursuant to § 38j subsection 3 of the Act)	
Proof of provided gratuitous transaction (donation)	
Confirmation of provided bank credit for housing needs and of the amount of paid interests from this bank credit	
Confirmation of paid contributions to pension insurance, pension supplementary insurance and additional pension savings	
Confirmation of paid contributions to private life insurance	
Confirmation of payment for exams verifying results of further education	
Confirmation of an organization of preschool age children care including nursery school pursuant to Education Act	
Employer's Confirmation of the second taxpayer for claim application on tax allowance	
Reasons for filing of the Supplementary Tax Return	
Confirmation of paid incomes and deducted tax	
Confirmation of an amount of incomes from foreign tax authority	
Notification of a registration in the Land Registry (§ 10 of the Act)	
A list for tax payers claiming the entitlement for elimination of double taxation pursuant to § 38f subsection 10 of the Act	
Attachment for taxpayers claiming deductible item pursuant to § 34 subsection 1 of the Act	
Confirmation of paid income pursuant to § 10 subsection 1 letter h) point 1 of the Act and tax withheld from the income at a special tax rate	
Other enclosures not mentioned above	
Total number of sheets of attachments	

**I DECLARE, THAT THE INFORMATION STATED BY ME IN THIS TAX RETURN IS TRUE AND COMPLETE AND I UNDERSIGN IT.**

**DATA ON THE SIGNER<sup>3)</sup>**      CODE OF THE SIGNER<sup>2)</sup>

FIRST NAME(S) AND SURNAME / NAME OF THE LEGAL ENTITY

DATE OF BIRTH / REGISTRATION NUMBER OF THE TAX CONSULTANT / ID OF THE LEGAL ENTITY

**INDIVIDUAL AUTHORIZED TO SIGNATURE** (IF THE REPRESENTATIVE IS LEGAL ENTITY),  
**WITH MENTION CONCERNING A RELATIONSHIP TO THE LEGAL ENTITY** (i. e. PARTNER, AGENT, AUTHORIZED EMPLOYEE)

NAME(S) AND SURNAME / RELATIONSHIP TO THE LEGAL ENTITY

Taxpayer/person authorized to sign on \_\_\_\_\_ Date \_\_\_\_\_ Seal \_\_\_\_\_

Autograph signature of the taxpayer/person authorized to signature \_\_\_\_\_

- 1) Mark with cross corresponding option
- 2) Data fill only if you have classification code for type of tax return in cases laid down in § 38gb of the Act and in cases laid down in § 239 and § 244 of the Act no. 280/2009 Coll., on Administration of Taxes, as amended
- 3) Data on signer will be only filled in if the tax return is processed and filed by a person different from the tax subject
- \*) Marked data are not obligatory

Seal print of the Tax office \_\_\_\_\_

**REQUEST FOR REFUND OF THE OVERPAYMENT OF PERSONAL INCOME TAX**

Pursuant to § 154 and § 155 of the Act no. 280/2009 Coll., on Administration of taxes as amended, I request a refund:

The overpayment of personal income tax ..... CZK.

The overpayment send on address .....

The overpayment refund on the bank account with ..... No .....

Code of bank ..... Specific symbol .....

The owner of account ..... account's currency .....

In ..... on the day ..... Signature of taxpayer (signer<sup>3)</sup>) .....