C E R T I F I C A T E
of *the* taxable incomes from dependent activity and office holder's emoluments, the withheld tax advances and tax advantage[1])
pursuant to the Act no. 586/1992 Coll., on Income Taxes, as amended (hereinafter "Act")
for the taxable period 2016

Name of the taxpayer _____   Personal identification number[2]) _____

Residence address (permanent residence) _____   Postal code _____

Taxpayer signed – did not sign[3]) declaration[4])   – for the taxable period[3]) _____

– for these months of the taxable period (numerical indication)[3]) _____

1.	Total settled incomes from dependent activity and office holder's emoluments	
2.	Incomes from row 1 paid or received till 31 January 2017 (§ 5 subsection 4 of the Act)	
3.	Settled in the months (numerical indication)	XXXXXXXXXXXXXXXXXXXXXX
4.	Additional payments of the incomes pursuant to § 5 subsection 4 of the Act settled in the taxable periods 2005 to 2007	
5.	Additional payments of the incomes pursuant to § 5 subsection 4 of the Act settled in the taxable periods 2008 to 2015	
6.	Total compulsory premium insurance from the incomes stated on row 2 (§ 6 subsection 12 of the Act[5]))	
7.	Total premium insurance, which was an employer obliged to pay from the incomes stated on row 5[6])	
8.	Tax base (row 2 + row 4 + row 5 + row 6 + row 7)	
9.	Tax advance actually withheld from incomes stated on row 2	
10.	Tax advance actually withheld from incomes stated on row 4[7])	
11.	Tax advance actually withheld from incomes stated on row 5[8])	
12.	Total tax advance on income tax (row 9 + row 10 + row 11)	
13.	Total of the monthly paid tax bonuses	
14.	Solidary tax increase at tax advances (Section 38ha of the Act) in months[13])	
15.	Contribution to the premium paid by the employer on a private life insurance (Section 6 subsection 9 letter p) point 3 of the Act)[14])[15])	

16.	Children considered as maintained for the purposes of tax benefit pursuant to § 35c and § 35d of the Act	Name and surname	PIN	SDP from-to	In amount per one child from-to	In amount per two children from-to	In amount per three and more children from-to

17.	Taxpayer´s disablement (with SDP) applied as tax relief pursuant to § 35ba subsection 1 letters c) upto e) of the Act for tax advances reduction	From – till	Degree of disablement (SDP)

18.	Taxpayer´s systematic preparation for future employment applied as tax relief (discount for a student) pursuant to § 35ba subsection 1 letter f) of the Act for tax advances reduction	From – till	School

19.	Annual settlement of the tax advances and tax advantage was – was not[3]) executed with the following result[10]):

Tax overpayment from the annual settlement of the advances (§ 38ch subsection 5 of the Act) in the amount of CZK ....
was returned to the taxpayer on the day...

Additional payment from the settlement (§ 35d subsection 8 of the Act) in the amount of CZK ....
was returned to the taxpayer on the day...

thereof tax overpayment after relief is CZK ....

thereof additional payment on tax bonus[3, 9]) / overpaid amount on tax bonus[3, 9]) is CZK ....

In the framework of annual settlement of the advances, the tax base was decreased by amount of.………................……………………..CZK

pursuant Section 15 subsection 5 of the Act and the amount of.……………….......CZK pursuant to Section 15 subsection 6 of the Act[15])

20.	Total premium insurance pursuant to § 38j subsection 10 of the Act, which the non-resident of the Czech Republic[11]) is obliged to pay	

Name and address of the payer:

Filled by:

Phone number:

On the day:

Tax identification number of the payer:

C Z

The English version relates to the Czech version 25 5460/AJ MFin
5460/AJ – model no. 24 that is under the laws the only valid form.

Signature and seal of the payer

Notes:

Certificate is issued by payer pursuant to Section 38j subsection 3 of the Act.

[1]) certificate is to be filled by the payer in CZK

[2]) foreign national taxpayers fill the date of birth, if they don´t have the personal identification number

[3]) delete as appropriate

[4]) Section 38k subsection 4 of the Act

[5]) state the premium insurance on social security and the contribution on the state labour policy and the premium on the general health insurance, which employer is obliged to pay from these incomes (thereinafter "compulsory insurance") pursuant to special legal provisions (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.); amount corresponding to the compulsory insurance has to be added at tax base calculation to the income from dependent activity or office holder's emolument also at employee, by whom employer does not have duty to pay the compulsory insurance (with effect from 1 January 2011 the following text was added; employee, by whom employer does not have duty to pay compulsory insurance is an employee, by whom payments of compulsory, insurance are not governed by the Czech law or an employee, on which compulsory foreign insurance of the same kind is fully or partly applied), the compulsory insurance is rounded up to whole crowns.

[6]) state the premium insurance on social security and the contribution on state labour policy and the premium on general health insurance, which employer was obliged to pay from these incomes pursuant to special legal provisions (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.), and for employee, to whom the compulsory foreign insurance of the same kind related, state the appropriate amount corresponding to the employer's contributions to this foreign insurance (Section 6 subsection 13 of the Act in the statutory text valid until 31 December 2008 - text valid for the taxable period 2008); the text valid for the taxable periods commencing 2009 is stated in the Note[5])

[7]) state the tax advance, that relates to the incomes stated on row 4, and that was withheld in the taxable period, when these incomes were settled

[8]) state the tax advance, that relates to the incomes stated on row 5, and that was withheld in the taxable period, when these incomes were settled

[9]) mark the additional payment on tax bonus by the sign plus, eventually mark the overpaid amount on tax bonus taken into settlement in the annual settlement pursuant to Section 35 subsection 7 of the Act by the sign minus

[10]) the part of the form marked by no. 19 (Annual settlement of the tax advances and the tax advantage) must be always filled

[11]) **the part of the form marked by no. 20 is to be filled only in the case, that it is the taxpayer defined in Section 2 subsection 3 of the Act (i.e. Czech non-resident for tax purposes);** in this part state total amounts of premium withheld or paid on social security and the contribution on state labour policy and on general health insurance, which the taxpayer is obliged to pay from his incomes from dependent activity and office holder's emoluments (payroll) pursuant to the special legal provisions (Act no. 589/1982 Coll. and Act no. 592/1992 Coll.), and for employee, to whom the compulsory foreign insurance of the same kind relates, state the total amount of his contributions to this foreign insurance (Section 38j subsection 10 of the Act)

[12]) if the certificate for the period 2016 has been already issued to the taxpayer, fill in the date of issue of the previous certificate; if it is to the contrary, just cross it

[13]) state numeric indication of months, e. g. 1-12. If there was no solidary tax increase at tax advances at the taxpayer (row 14) then cross the row.

[14]) State a contribution to the premium paid by the employer on a private life insurance which were exempted from tax in according to Section 6 subsection 9 letter p) point 3 of the Act

[15]) Data are used for the purposes of potential inclusion of amounts into incomes, in the framework of tax return in situation when the taxpayer breaches the terms of the Act and tax allowances pursuant to Section 15 subsection 5 and 6 of the Act, eventually the contribution to the premium paid by the employer on a private life insurance pursuant to Section 6 subsection 9 letter p) point 3 of the Act is obligated to pay additional tax.

If the total incomes were paid or received within 31 days after the end of the taxable period, in which they were obtained (Section 5 subsection 4 of the Act), i.e. till 31 January 2017, then row 1 corresponds to row 2.