

Personal identification number:

is a part of an income tax return by individuals for the taxable period 2006 - 25 5405 MFin 5405 model no. 13
(hereinafter „tax return“)

INFORMATION ABOUT SPOUSE			
Surname, First name, title		TIN/Personal identification number	/
Residence address (permanent residence) on the day the tax return is filed			
The local tax office competent for filing of the tax return			

1. Total of partial tax bases pursuant to § 6 up to § 10 of the Act adjusted pursuant to § 5 and § 23 of the Act

	Taxpayer	Financial office	Spouse	Financial office
501 Partial tax base from dependent activity (employment) and office-holders' emoluments pursuant to § 6 of the Act (row 36)				
502 Partial tax base from business activity and other independent gainful activity pursuant to § 7 of the Act (positive row 37)				
503 Partial tax base from income accruing from capital pursuant to § 8 of the Act (row 38)				
504 Partial tax base from lease (rental income) pursuant to § 9 of the Act (positive row 39)				
505 Partial tax base from other income pursuant to § 10 of the Act (row 40)				
506 The total of partial tax bases pursuant to § 6 up to § 10 of the Act (501 + 502 + 503 + 504 + 505)				

507 Spouses' joint tax base (row 506 column taxpayer + row 506 column spouse)	Taxpayer + spouse	Financial office
---	-------------------	------------------

Amount pursuant to § 15		Fill							
		Taxpayer		Financial office		Spouse		Financial office	
		Number of months	in whole Czech crowns	Number of months	in whole Czech crowns	Number of months	in whole Czech crowns	Number of months	in whole Czech crowns
508	subsection 1of the Act (the value of present/presents)								
509	subsection 3 and 4 of the Act (deduction of interests)								
510	subsection 5 of the Act (for pension insurance)								
511	subsection 6 of the Act (life insurance)								
512	subsection 7 of the Act (trade union contributions)								
513	total of tax allowances (row 508 + row 509 + row 510 + row 511 + row 512)								

	Fill in whole Czech crowns	
	Taxpayer + spouse	Financial office
514 Total (row 513 column taxpayer + row 513 column spouse)		

	Fill in whole Czech crowns	
	Taxpayer + spouse	Financial office
515 The joint tax base reduced by tax allowances (row 507 - row 514)		

		Fill in whole Czech crowns	
		Taxpayer	Financial office
516	(one half of row 515)		
517	§ 34 subsection 1 of the Act		
518	§ 34 subsection 4 of the Act (research and development)		
519	Other items		
520	(row 516 - row 517 - row 518 - row 519)		

INSTRUCTIONS REGARDING ATTACHMENT No. 5

Attachment for calculation of tax from a spouses' joint tax base

Provide amounts in whole CZK.

Spouses, who are taxpayers and support at least one dependent child living with them in the same household and meet conditions stipulated in Section 13a of the Act, may calculate tax from their joint tax base. According to Section 13a Subsection 6 of the Act, each of the spouses shall provide information in this Attachment 4 necessary for the calculation of the spouses' joint tax base, and thereafter each spouse will copy to one's own tax return half of the joint tax base reduced by tax allowances and deductible items, from which the tax is calculated pursuant to Section 16, Subsection 1 of the Act. Pursuant to Section 13a, Subsection 2 of the Act, the joint tax base shall mean a sum of all partial tax bases pursuant to Section 6 up to Section 10 of the Act, adjusted according to Section 5 and Section 23 of the Act for both spouses. Attachment no. 5 is to be attached to their respective tax return by both spouses.

Information about spouse – give the information requested about your spouse.

TIN/Tax identification number – provide the tax identification number if you have received one. Otherwise, provide your identification number given at birth. If you are a person who does not have the identification number given at birth, provide your date of birth. Give the address of your spouse at the time of the filing of tax return in the Czech Republic or abroad. Pursuant to Section 4, Subsection 1 of the Tax Administration Act, the local jurisdiction is given by the domicile of the person in the Czech Republic, i.e. by the place of permanent residence.

1. Total of Partial Tax Bases pursuant to Section 6 up to Section 10 of the Act adjusted according to Section 5 and Section 23 of the Act.

row 501 Partial tax base from dependent activity and office-holders' emoluments pursuant to Section 6 of the Act – copy from row 36 of the regular tax return.

row 502 Partial tax base from business activity and other independent gainful activity pursuant to Section 7 of the Act – copy the amount greater than zero from row 37 of the regular tax return. The amount smaller than zero is a tax loss which you, based on the general instructions, transferred on row 61 of tax return, provided that you have no income from abroad subject to exemption.

row 503 Partial tax base from income accruing from capital pursuant to Section 8 of the Act – copy from row 38 of the regular tax return.

row 504 Partial tax base from lease pursuant to Section 9 of the Act – copy the amount greater than zero from row 39 of the regular tax return. The amount smaller than zero is a tax loss which you, based on the general instructions, transferred on row 61 of tax return, provided that you have no income from abroad subject to exemption.

row 505 Partial tax base from other income pursuant to Section 10 of the Act – copy from row 40 of the regular tax return.

row 506 The total of partial tax bases pursuant to Section 6 through Section 10 of the Act – add up the following rows (row 501 + row 502 + row 503 + row 504 + row 505).

2. Spouses' Joint Tax Base

row 507 Spouses' Joint Tax Base (row 506 column taxpayer + row 506 column spouse) – give the total of amounts from row 506, column for the taxpayer, and row 506, column for the spouse, i.e. the total of partial tax bases pursuant to Section 6 up to Section 10 of the Act adjusted according to Section 5 and Section 23 of the Act for both spouses. Alterations under Section 5 and Section 23 of the Act were made in Attachments no. 1 and 2 for each spouse.

3. Tax allowances pursuant to Section 15 of the Act

row 508 Amount pursuant to Section 15, Subsection 1 of the Act – give the value of donation (donations) which you provided in keeping with Section 15 Subsection 1 of the Act. The total value of the donation (donations) in a given taxable period must exceed 2% of the tax base or must be at least CZK 1,000. No more than a total of 10% of the tax base on row 42 may be deducted.

row 509 Amount pursuant to Section 15, Subsection 2 and 4 of the Act – give the amount of interest paid in the taxable period on loan granted in connection with building savings program or with mortgage credit line as it appears in the statement issued by the building society, bank, branch office of a foreign bank or a foreign bank. The total amount of interest deducted in keeping with these Subsections from all loans in one household must not exceed CZK 300,000. If interest was paid only during a part of the calendar year, the amount claimed must not exceed one-twelfth of the maximum amount for each month in which interest was paid.

row 510 Amount pursuant to Section 15, Subsection 5 of the Act – give the amount of payments paid towards your retirement insurance with government subsidy as it appears in the statement of the pension fund regarding payments made in the taxable period. The amount is to be reduced by CZK 6,000 and must not exceed the total of CZK 12,000.

row 511 Amount pursuant to Section 15 Subsection 6 of the Act – give the amount of payments paid towards your private life insurance as it appears in the statement of the insurance company regarding insurance payments made in the taxable period. The amount must not exceed the total of CZK 12,000.

row 512 Amount pursuant Section 15 Subsection 7 of the Act – give the amount of trade union contributions in the taxable period by a member of the trade union to the trade union which according to its by-laws protects economic and social interests of employees. Up to 1.5% of taxable income (except for income taxed by withholding and on the basis of a special tax rate) may be deducted, however, no more than CZK 3,000 for taxable period.

row 513 Total of tax allowances (row 508 + row 509 + row 510 + row 511 + row 512) – give the total of non-taxable portions of the tax base under Section 15 of the Act claimed by either spouse.

4. Total of tax allowances pursuant to Section 15 the Act for both Spouses

row 514 Total of (row 513 taxpayer + row 513 spouse) – give the total of amounts from row 513 from taxpayer's column and row 513 from spouse's column, i.e. the total of tax allowances pursuant to Section 15 the Act for both spouses.

5. Spouses' Joint Tax Base reduced by tax allowances

row 515 Spouses' Joint Tax Base reduced by tax allowances (row 507 - row 514) – give the difference between the total of partial tax bases pursuant to Section 6 through Section 10 of the Act for both spouses, i.e. joint tax base of spouses, and the total of tax allowances pursuant to Section 15 of the Act for both spouses. If the amount is less than zero, give zero.

6. Half of the Joint Tax Base of Spouses reduced by tax allowances and Deductible Items

row 516 One Half of row 515 – give one half of the joint tax base reduced by tax allowances from row 515 and then adjust with deductible items claimed in accordance with the Act.

Total of deductible items pursuant to Section 34 of the Act (row 517, 518 and 519) must not be greater than the amount on row 516.

row 517 Amount pursuant to Section 34, Subsection 1 of the Act – give the claimed loss according to Section 34, Subsection 1 of the Act which was incurred in the taxable period for which you did not calculate from the joint tax base of spouses. The amount must not be greater than the amount on row 41.

row 518 Amount under Section 34, Subsection 4 of the Act (research and development) – give the amount of expenses claimed on research and development.

row 519 Other amounts – give for instance deductible amounts pursuant to Section 34, Subsection 3 through 10 and 12 of the Act as amended before 31 December 2004. Give the description of the deductible amount in the white field.

row 520 (row 516 - row 517 - row 518 - row 519) – give the difference between one half of the joint tax base reduced by tax allowances and deductible items and then each spouse will copy the amount in his/her tax return for tax calculation, i.e. on row 55 of the regular tax return, page 2.