See instruction before filling, please.

To Tax Office in, at, for

01 Tax identification number

C Z

02 Personal identification number

/

Seal

03 Regular tax return[1]) | Corrective Tax Return | Supplementary Tax Return

Reasons for a supplementary tax return ascertained on the day

04 Classification code for type of tax return[1])

Adjudication of bankruptcy order | Cancellation of bankruptcy | Death

Date

05 A tax return prepared and submitted by a Tax Advisor on the base of a power of attorney, that had been submitted before passing of an original time limit[1]) Yes No

05a Statutory obligation to have Financial Statement verified by an auditor[1]) Yes No

05b The Spouse´ Joint Tax Base is claimed in a tax return pursuant to § 13a of the Act[1]) 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[2]) from to

(hereinafter „tax return“)

SPECIMEN
The pattern for the fulfilment of the valid form in the Czech language pursuant to §3 subsection 1 of the Act no. 337/1992 Coll., on Administration of Taxes

PART I - Information about a taxpayer

06 Surname	07 Ne/neé	08 First Name
09 Title	10 Nationality	11 Passport number

Residence address (permanent 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 Fax number / e-mail	18 State

Residence address (permanent 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

The address of stay 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 Fax number / e-mail

29 Country Code - only tax non-resident filling

29a Total worldwide income CZK

30 Affiliation with Foreign persons[1]) Yes No

The English version relates to the Czech version 25 5405 MFin 5405 model no. 14 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 dependent activity (employment) and office-holders´ emoluments (§6 of the Act)

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

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 tax (row 34)				
37	Partial tax base or loss from business activity and other independent gainful activity pursuant to § 7 of the Act (row 113 of attachment no. 1 of 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 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). A positive value of the row may be used for deduction of the loss pursuant to § 34 subsection 1 of the Act				
42	Tax base (row 36 + positive value from row 41)				
43	Minimum Tax Base	Number of months		Number of months	
44	Claimed loss - arose and ascertained for the preceding taxable periods up to the amount on row 41				
45	Tax base after deduction of loss (row 42 - row 44) eventually minimum tax base (row 43)				

PART III - Tax allowances, Deductible items and total tax

	The amount pursuant § 15	Number of months		Number of months	
46	Subsection 1 of the Act (value of a donation/donations)				
47	Subsection 3 and 4 of the Act (deduction of total amount of interests)				
48	Subsection 5 of the Act (retirement insurance benefits)				
49	Subsection 6 of the Act (private life insurance)				
50	Subsection 7 of the Act (trade union contributions)				
51	Subsection 8 of the Act (payments for further education)				
52	§ 34 subsection 4 of the Act (research and development)				
53	Other amounts				

54	Total amount of tax allowances and deductible items from tax base (row 46 + row 47 + row 48 + row 49 + row 50 + row 51 + row 52 + row 53)		
55	Tax base reduced by tax allowances and items deductibles from tax base (row 45 - row 54) or data from row 520 attachment no. 5 of tax return		
56	Tax base rounded down to whole hundreds of Czech crowns		
57	Tax pursuant to § 16 subsection 1 of the Act		

PART IV - Total tax, loss

58	Tax pursuant to § 16 subsection 1 of the Act (row 57) or the amount from the row 330 of attachment no. 3 of tax return		
59	Tax from the separate tax base pursuant to § 16 subsection 2 of the Act (row 418 of attachment no. 4 of tax return)		
60	Total tax rounded up to **whole Czech crowns** (row 58 + row 59)		
61	Tax loss - rounded up to **whole Czech crowns without the minus sign**		

PART V - Claming of tax relief and tax credit

62	Total of tax reliefs pursuant to § 35 subsection 1 of the Act		
63	Tax relief pursuant to § 35 subsection 6, 7 a 8 (cash register)		

SPECIMEN
The patent for the fulfilment of the valid form in the Czech language pursuant to §3 subsection 1 of the Act no. 337/1992 Coll., on Administration of Taxes

Table No. 1 INFORMATION ABOUT RETIREMENT PENSION AND ABOUT SPOUSE

If you were receiving old age pension from social security up to 1.1. of the taxable period, fill in its annual amount.			(CZK)
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)				
67 letter d) of the Act (to recipient of full disability pension)				
68 letter e) of the Act (to holder of a card of severely disability)				
69 letter f) of the Act (studies)				
70 Total amount of tax reliefs pursuant to § 35 and § 35ba (row 62 + row 63 + row 64 + row 65a + row 65b + row 66 + row 67 + row 68 + row 69)				
71 Tax after claiming of tax relief pursuant to § 35 and § 35ba (row 60 - row 70)				

Table No. 2 INFORMATION ABOUT DEPENDENT CHILDREN IN THE HOUSEHOLD

	Surname and First name	Personal identification number	number of months	number of months with card of severely disability
	1	2	3	4
1				
2				
3				
4				
	Total			

72 Tax credit for every child		
73 Tax relief (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 liability		
79 Tax liability ascertained pursuant to § 41 of the Act no. 337/1992 Coll., on Administrations of Taxes, as amended (row 74)		
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 liability - the tax loss pursuant to § 5 of the Act		
82 The ascertained tax loss pursuant to § 41 of the Act no. 337/1992 Coll., on Administration of taxes , as amended (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)		
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 7 of the Act (state bonds)		
88 Tax secured by a payer pursuant to § 38e of the Act		
89 The tax withheld from pursuant to § 38f subsection 10 of the Act		
90 The paid tax liability (advance) pursuant to § 38 gb) subsection 5 of the Act		
91 The rest to pay (row 74 - row 77 - row 84 - row 85 - row 86 - row 87 - row 88 - row 89 - row 90): (+) underpayment (-) overpayment		

SPECIMEN
The pattern form in the Czech language
pursuant to the valid form in the Act no. 337/1992 Coll.,
pursuant to subsection 1 of the Act on Administration of Taxes

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 business activity and other independent gainful activity“ (§ 7 of the Act)“	
Attachment no. 2 - „Calculation of the partial tax bases from lease (§ 9 of the Act) and other income (§ 10 of the Act)“	
Attachment no. 3 - „Calculation of the tax on income generated over two or more taxable periods (§ 14 of the Act), of the tax of income from abroad (§ 38f of the Act) and of the tax after relief (§ 35 of the Act)“ including separate sheets of the Part IV	
Attachment no. 4 - „Calculation of tax on separate tax base pursuant to § 16 subsection 2 of the Act“	
Attachment no. 5 - “Calculation of the joint tax base pursuant to § 13a of the Act“	
The final statement of taxpayer, that keeps accounting	
„Confirmation of taxable income from dependent activity and office-holder´s emoluments and of withheld tax from advances to tax and tax credit“ for the relevant taxable period from all employers (for example pursuant to § 38j subsection 3 of the Act)	
Confirmation of provided bank credit for housing needs and of the amount of interests from this bank credit	
Confirmation of paid amounts for pension insurance	
Confirmation of paid amounts for private life insurance	
The other enclosures not mentioned above	
Total number of sheets of attachements	

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

In on the day

XXXXXXXXXXXXXXXXXX
The taxpayer‘s signature (assistant)

INFORMATION ABOUT PROXY

Surname and name		Title	Telephone / mobile number
Address - municipality	Zipcode	Street/ part of Municipality	Building number / identification

If the tax return is filed by a tax adviser, fill in further registration number of his certificate

TAX OFFICE FILLING

The tax liability and loss ascertained in behalf tax office[1]) ☐ – supplementary ascertained[1]) ☐ pursuant to § 46 subsection 5 of the Act 337/1992 Coll., on Administration of taxes, as amended, on the day at the day

Signature of the responsible worker

REQUEST FOR REFUND OF THE OVERPAYMENT OF PERSONAL INCOME TAX

Pursuant to § 64 subsection 4 of the Act no. 337/1992 Coll., on Administration of taxes as amended, I request a refund:

1. 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 .....

2. The overpayment of personal income tax in consequence of the procedure pursuant to § 13a of the Act in the amount ..... CZK.

The overpayment refund to account with tax office ..... No. **721-** .....

Code of bank **0710**, variable symbol (personal identification number) .....

In ..... on the day ..... Signature of taxpayer (assistant) XXXXXXXXXXXXX

TAX OFFICE FILLING

Seal

[1]) Mark with cross corresponding option
[2]) Data for the part of taxable period fill only if you have classification code for type of tax return „Adjudication of bankruptcy order“ or „Cancellation of bankruptcy“ or „Death“ and further in cases laid down in § 40 of the Act no. 337/1992 Coll., on Administration of Taxes, as amended

SPECIMEN
The pattern for the fulfilment of the valid form in the Czech language pursuant to § 3 subsection 1 of the Act no. 337/1992 Coll., on Administration of Taxes