

is a part of an income tax return by individuals
in the taxable period 2007 - 25 5405 MFin 5405 model no. 14
(hereinafter „tax return“)

1. The calculation of tax on separate tax base pursuant to § 16 subsection 2 of the Act

		Fill in whole Czech crowns	
		Taxpayer	Financial office
401	Income pursuant to § 8 of the Act from sources in abroad		
402	Income pursuant to § 10 subsection 1 letter h) and letter ch) of the Act from sources in abroad		
403	Income pursuant to § 10 subsection 1 letter f) and letter g) of the Act from sources in abroad		
404	Expenses related to income pursuant to § 10 subsection 1 letter f) and letter g) of the Act		
405	Partial separate tax base pursuant to § 8 of the Act (row 401)		
406	Partial separate tax base pursuant to § 10 subsection 1 letter h) and letter ch) of the Act (row 402)		
407	Partial separate tax base pursuant to § 10 subsection 1 letter f) and letter g) of the Act (row 403 - row 404)		
408	Income tax at 15 % tax rate (from the partial tax base filled on row 405 + on row 407)		
409	Income tax at 20 % tax rate (from the partial tax base filled on row 406)		
410	Total income to which tax credit is claimed - 15 % tax rate from income (row 405 + row 407)		
411	Total income to which tax credit is claimed - 20 % tax rate from income (row 406)		
412	Tax paid in abroad from income filled on row 410		
413	Tax paid in abroad from income filled on row 411		
414	Tax allowed to credit (row 412 up to the amount filled on row 408)		
415	Tax allowed to credit (row 413 up to the amount filled on row 409)		
416	Difference of rows (row 408 - row 414)		
417	Difference of rows (row 409 - row 415)		
418	Tax on separate tax base pursuant to § 16, Subsection 2 of the Act (row 416 + row 417)		

INSTRUCTIONS TO ATTACHMENT No. 4

In this Attachment, provide income pursuant to Section 8, Section 10, Subsection 1, Letter f) through ch) of Act no. 586/1992 Coll., as amended, (hereinafter „the Act“) from sources in abroad and converted into CZK.

Section 38 of the Act shall be applied as follows to convert the foreign currency, in which income and related expenses, were generated into CZK:

- If you keep accountancy, apply the same exchange rates for foreign currency as declared by the Czech National Bank for accounting purposes.
- If you do not keep accountancy and if you do not apply the same exchange rates for foreign currency as declared by the Czech National Bank for accounting purposes, apply the single exchange rate pursuant to Section 38, Subsection 1 of the Act.

Provide the amounts in whole CZK. Figures used to calculate the tax liability are considered to be indicators pursuant to Section 46a, Subsection 3 of the Tax Administration Act, and they are to be rounded to two decimal points.

1. Calculation of Tax on a Separate Tax Base

row 401 Income Pursuant to Section 8 of the Act in the form of dividends or interests on deposits with banks from sources in abroad – give dividends and interest paid from deposits in abroad.

row 402 Income Pursuant to Section 10, Subsection 1, Letter h) and Letter ch) of the Act from sources in abroad – give this type of income, such as lottery and betting winnings, prizes from public and sports contests.

row 403 Income Pursuant to Section 10, Subsection 1, Letter f) and Letter g) of the Act from sources in abroad – give this type of income, such as settlement amount, or share in liquidation balance of the company.

row 404 Expenses Related to Income Pursuant to Section 10 Subsection 1 Letter f) and Letter g) of the Act – give expenses related to income, expenses may be only acquisition price of an interest in a company or a cooperative association.

row 405 Partial Separate Tax Base Pursuant to Section 8 of the Act (401) – give tax base, i.e. income from row 401.

row 406 Partial Separate Tax Base Pursuant to Section 10, Subsection 1, Letter h) and Letter ch) of the Act (row 402) – give tax base, i.e. income from row 402.

row 407 Partial Separate Tax Base Pursuant to Section 10, Subsection 1, Letter f) and Letter g) of the Act (row 403 - row 404) – give tax base, i.e. income on row 403 minus expenses from row 404.

row 408 Income tax at 15 % rate (from partial tax base from row 405 + row 407) – give your tax liability.

row 409 Income tax at 20 % rate (from partial tax base from row 406) – give your tax liability.

row 410 Total of income to which tax credit is claimed - 15% income tax rate (row 405 + row 407) – give the total of income, i.e. partial separate tax bases pursuant to Section 8 of the Act and pursuant to Section 10, Subsection 1 Letter f) and Letter g) of the Act from abroad to which tax credit is applied.

row 411 Total of income to which tax credit is claimed - 20% income tax rate (row 406) – give the total of income, i.e. partial separate tax bases pursuant to Section 10, Subsection 1 Letter h) and Letter ch) of the Act from abroad to which tax credit is applied.

row 412 Tax Paid in Abroad on Income Given on row 410 – give the amount of tax withheld from the said income. Copy the amount from the payment order pursuant to Section 31, Subsection 4 of the Tax Administration Act, however, not more than the maximum amount under the Double Taxation Agreement.

row 413 Tax Paid Abroad on Income Given on row 411 – give the amount of tax withheld from the said income. Copy the amount the payment order under Section 31, Subsection 4 of the Tax Administration Act.

row 414 Tax Allowed to credit (row 412 not to exceed the amount on row 408) – provide the amount of tax allowed to tax credit, i.e. no more than the tax at 15 % rate from the said income generated abroad.

row 415 Tax Allowed to credit (row 413 not to exceed the amount on row 409) – provide the amount of tax allowed to tax credit, i.e. no more than the tax at 20 % rate from the said income generated abroad.

row 416 Difference of rows (row 408 minus row 414) – give the amount of tax.

row 417 Difference of rows (row 409 minus row 415) – give the amount of tax.

row 418 Total Amount of Tax (row 416 + row 417) – give the total amount of tax and copy it on **row 59, Part IV of the main tax return, page 2.**