



Notes:

- <sup>1)</sup> certificate is to be filled by the payer in CZK
- <sup>2)</sup> foreign national taxpayers fill the date of birth, if they don't have the personal identification number
- <sup>3)</sup> delete as appropriate
- <sup>4)</sup> Section 38k subsection 4 of the Act
- <sup>5)</sup> 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.
- <sup>6)</sup> 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<sup>5)</sup>
- <sup>7)</sup> 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 accounted
- <sup>8)</sup> 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 accounted
- <sup>9)</sup> mark the additional payment on tax bonus by the sign plus, eventually mark the overpaid amount on tax bonus taken into account in the annual account pursuant to Section 35 subsection 7 of the Act by the sign minus
- <sup>10)</sup> the part of the form marked by no. 17 (Annual account of the tax advances and the tax advantage) must be always filled
- <sup>11)</sup> **the part of the form marked by no. 18 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 the premium 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)
- <sup>12)</sup> if the certificate for the period 2013 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
- <sup>13)</sup> state numeric indication of months, e. g. 1-12. If there was no solidary tax increase at tax advances at the taxpayer (row 14) or the taxpayer did not receive a tax relief (row 15), then cross the row.

**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 2014, then row 1 corresponds to row 2.**