# Calculation and claiming of tax relief by legal entities pursuant to § 35 a or § 35 b of the tax Act no. 586/1992 Coll., on Income Taxes, as amended (hereinafter "Act") 

 for the taxable period from $\square$ toTax relief is claimed under decision of Ministry of Trade and Industry Number $\square$ From the date $\square$
The occurrence of the facts pursuant to the Section 35 a Subsection 7 or 8 or 9 of the Act in the above tax period

1. Calculation of tax relief pursuant to § $35 a$ of the $A^{\prime} t^{1}$ ) (fill in whole Czech crowns units)

Warning: not make calculation if the made tax loss was filled in $r$. 220 of the Part Il of the tax return for the given taxable period

| Row | Name of item | Fili in whole Czech crowns units |
| :---: | :---: | :---: |
|  |  | Tax office |
| 1 | The tax base after alteration by part of the tax base (tax loss) pertaining to general partners and by income liable to tax in abroad, to which is claimed exemption, reduced for items pursuant to § 34 and amounts pursuant to $\S 20$ subsection 8 of the Act ${ }^{5}$ ) (row 250, Part II - row 260, Part II = row 270, Part II, before rounding down to whole thousand of Czech crowns units) |  |
| 2 | Difference by which interest income included into the tax base pursuant to § 20 subsection 1 exceed expenses (costs) related to income |  |
| 3 | Tax base for calculation of tax relief (row 1 |  |
| 4 | Tax rate (in \%) pursuant to § 21 subsection 1 of the Act, in conjunction with § 21 subsection 6 of the Act (from row 280, Part II) |  |
| $5^{* *}$ ) | Tax relief pursuant to $\$ 35$ a subsection 1 of the Act, rounded down to whole Czech crowns ( $\S 35$ a subsection 5 ofthe Act) |  |
| 6*) | Part of the change of the tax base decreased about the items pursuant Section 20, subsection 8 and Section 34 of the Act (row 1), caused by violation of the term pursuant Section 35a, subsection 2, Jetter a) and d) of the Act |  |
| 7 | The amount of the decreased entitlement for a deduction pursuant Section 35a, subsection 6 offhe Act, rounded down ( $\frac{\text { row } 6 \times \text { row } 4}{100}$ ) to whole Czech crowns units |  |
| $8^{* *}$ ) | The resulting tax relief pursuan to section 35 a of the Act (rows $5-7$ ) |  |

*) The amount specification on this row according to particular facts representing the violations of the term pursuant Section 35a, subsection 2, letter a) and d) of the Act state in a special attachments if the correct or emendatory tax return will be filled, state zero (0) on the rows 6 and 7 .
${ }^{* *}$ ) Pursuant to Section 35 a subsection 6 of the Act the tax relief cannot have negative values. If the amount according to the given algorithm is negative please insert zero (0)
Claim of tax relief pursuant to § 35 a subsection 4 of the Act (fill in whole Czech crowns units)
Notice: This partial table will be filled for all periods for which you can claim the tax relief, even If the tax loss will be stated in current period in tax return orpow 220 Hepart.

| $\begin{gathered} \text { First taxable } \\ \text { period purssuant to } \\ \S 35 \text { asubsection } 3 \\ \text { of the Act } \end{gathered}$ | Notexceedable amount of tax reliefs pursuant to § 35 a subsection 3 of the Act, ascertained pursuant to § 35 a subsection 4 of the Act | The amount of tax reliefs claimed in the preceding taxable periods | The amount of tax reliefs, that may be claimed in the following taxable periods (col. 1 - col. 2) | The amount of tax reliefs that have been claimed in the given taxable period **) (up to the amount of the column 3) |
| :---: | :---: | :---: | :---: | :---: |
| 0 | 1 | 2 | 3 | 4 |
|  |  |  |  |  |

${ }^{* *}$ ) As the amount of the tax relief, that may be claimed in the given taxable period fill in the amount from the row 8 of the partial table The Calculation of Tax Reliefs pursuant to § 35a of the Act or the amount of difference between the amount of tax on row 290, Part II and total of amounts on row 4 of the table H of the Attachment no.1, Part II and on row 301, Part II, if the amount is less but up the amount on col. 3 of the partial table Claiming of Tax Relief pursuant to § 35a subsection 4 of the Act; by this way ascertained tax relief, that may be claimed in the given taxable period transfer on row 5, Table H of the Attachment no. 1, Part II.
II. Calculation of tax relief pursuant to § 35b of the Act ${ }^{1}$ )

| Row | Name of item | Fill in whole Czech crowns units |  |
| :---: | :--- | :--- | :--- |
|  | Taxpayer | Tax office |  |
| 1 | The amount S1 (§ 35b subsection 1 letter a) of the Act) |  |  |
| 2 | The alterated amount S2 (§ 35b subsection 1 letter b), with regard <br> to § 35b subsection 3 of the Act) |  |  |
| $\left.3^{* *}\right)$ | The tax relief pursuant to § 35b of the Act (row 1-2) |  |  |
| $\left.4^{*}\right)$ | Part of change of the tax base decreased by the items pursuant Section 20, <br> subsection 8 and Section 34 of the Act [row 1 of the fractional table a)], arosen with the <br> violation of the term pursuant Section 35a, subsection 2, letter a) and d) of the Act |  |  |
| 5 | The amount of the decreased entitlement for a deduction pursuant Section 35b, <br> subsection 7 of the Act, rounded <br> down to whole Czech crowns units |  |  |
| $\left.6^{* *}\right)$ | Thew 4 x row 4 of the fractional table a) |  |  |

*) The amount specification on this row according to particular facts representing the violation of the term pursuant Section 35a, subsection 2, etter a) and d) of the Act state in a special attachment; if the correct or emendatory tax return will be filled, state zero (0) on the rows 4 and 5 .
${ }^{* *}$ ) Pursuant to Section 35 b subsection 7 of the Act the tax relief cannot have negative values. If the amount according to the given algorithm is negative please insert zero (0).
a) Calculation of the amount $\mathbf{S} 1$ pursuant to $\S 35 \mathrm{~b}$ subsection 1 letter a) of the Act (fill in whole Czech

Warning: Don't do any calculation, if there have been filled in a tax loss on row 220, Part II. for the given taxable period

b) Calculation of the amount S2 pursuant to $\S 35$ b subsection 1 letter b) of the Act (fill in whole Czech crowns units)

|  |  | Fill in whole Czech crowns |  |
| :---: | :---: | :---: | :---: |
| Row | Name of item | Taxpayer | Tax office |
| 1*) | Starting amount S2 pursuant to 35b Subsection 1 letter b) of the Act, before adjusted by the year on year (yoy) values of sectoral price indices announced by the Czech Statistical Office, rounded down to whole CZK units (§ 35b, Subsection 6, in relation with § 35 a, Subsection 5 of the Act) |  |  |
| 2 | Values of each yoy sectoral price indices, announced by the Czech statistical office, determined starting with the index relating to the taxable period for which the amount of the tax was calculated or, in the case of the promise made in proceedings initiated from the date of entry into force of Act No. 84/2015 Coll. the last tax period of those for which the arithmetic average of thetax amouts was calculated |  |  |
| 3 | Adjusted amount S2 pursuant to § 35b, Subsection 1 letter b) of the Act, rounded down to whole CZK units (§ 35 Subsection 6, in relation with § 35 â Subsection 5 of the Act) |  |  |

*) Calculation of the amount S2 is carried out in specific attachment by using algorithms mentioned in instructions for filling out corporate income tax return by the Recipients of Investment Incentives and for filling out the Separate Attachment to Row 5 of Table H of Attachment no. 1 to Part II of corporate income tax return.
Claiming of relief pursuant § 35b subsection 5 of the Act (fill in whole Czech crowns units)
Warning: This partial table will be filled for all periods for which you can claim the tax relief, even If the tax loss will be stated in current period in tax return on fow 220 H1. part.

| The firstaxable <br> period pursuant to <br> $\S 35 \mathrm{~b}$ subsection 4 <br> of the Act | Notexceedable total of tax reliefs <br> pursuant to § 35b subsection 4 of the <br> Act, ascertained pursuant to § 35b <br> subsection 5 of the Act | The amount of reliefs <br> claimed in the preceding <br> taxable periods | The amount of reliefs, that <br> may be claimed in the <br> following taxable periods <br> (column 1-column 2) | The amount of reliefs that <br> have been claimed in the |
| :---: | :---: | :---: | :---: | :---: |
| given taxable period ${ }^{* *) ~(u p ~ t o ~}$ |  |  |  |  |
| the amount from column 3) |  |  |  |  |$|$

${ }^{* *}$ ) As the amount of relief, that may be claimed in the given taxable is the amount from the row 6 of the partial table The Calculation of Reliefs pursuant to § 35b of the Act or the amount of difference between amount of tax filled in row 290, Part II and total of amounts on row 4, Table H of the Attachment 1 of the Part II and on row 301, Part II, if the amount is less but up to the amount from column 6 of the partial table Claiming of Relief pursuant to § 35 bubsection 5 of the Act; this amount of relief ascertained by this way, that may be claimed in the given taxable period transfer to row 5 of the table H of Attachment no. 1 of the Part II.
${ }^{1}$ ) Delete if not applicable

