Identification number

Country of the sources of the income, from which is according to the double taxation agreement claimed the tax credit paid in this country. Code:

I. Tax credit paid in abroad by the method of the simple (basic) tax credit[5])

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	Tax office
1	The total tax liability to income received from sources in the Czech Republic and also from sources in abroad (row 310, Part II)		
2	Tax base before claiming of deductible items from the tax base and tax allowances (row 220, Part II)		
3	The tax paid on income from the state of its sources		
4	The total income received in the state of its sources		
5	Expenses related to the total income received in the state of its sources		
6	Income liable to tax in the state of its sources pursuant to § 38f subsection 3 of the Act (row 4 – row 5)		
7	The amount of tax paid in the state of sources, for which may be reduced tax liability by the method simple (basic) tax credit, rounded up to whole Czech crowns units, up to the amount from row 3 ((row 1 x row 6) / row 2)		

Instruction for filling out the Separate Attachment to Table **I. Tax Credit for Taxes Paid in abroad**.

A Separate Attachment is filled out individually for each country with which the Czech Republic has signed Agreement on the Elimination of Double Taxation, in which, in the taxable period for the period in which the tax return is being filed, was the source of taxed income for which, according to the above mentioned Agreement, the method of simple credit is being claimed (Section 38f, subsection 8 of the Act). The country in accordance with notification of the Czech Statiscial Office from 18 December 2003 Notification No. 489/2003 Coll., on the Issue of the Country Codebook (CZEM), as amended, (see also Country Code List on the website www.financnisprava.cz use only the two digit alphabetical capital leter code).

Row 1 State the tax liability received from sources in the Czech Republic and from sources in abroad from row 310, Part II of the tax return.

Row 2 On this row state the tax base before claim of deductible items and tax allowances of the tax base, from row 220, Part II of tax return.

Row 3 On this row, state the amount of tax paid in the country of origin of the taxed income but only up to the amount that it was possible to collect in that country in accordance with the relevant provisions of Double Taxation Agreement. The amount of tax being claimed for a credit must be supported by the list of verification of the foreign tax authorities (Section 38f, subsection 10 of the Act) or in the cases of a isolated income from the foreign sources by verification of the foreign tax authority (Section 38f, subsection 5 of the Act). The amount declared on this row is included in the overall amount on row 2, Table I – Tax credit for taxed paid in abroad.
In the conversion of tax paid in abroad to CZK for the purpose its credit are used the exchange rates announced by the Czech National Bank, that are claimed in the taxpayers accountancy (§ 38 subsection 5 of the Act).

Row 4 State the total gross income taxed in the country of sources. In the conversion of income from a source in a given country to CZK and for the purpose of their being credited and claimed in the taxpayers'accounting (Section 38, subsection 1 of the Act), the exchange rates on the foreign exchange market announced by the Czech National Bank are used.

Row 5 On this row state the total expenses pursuant to the Income Tax Act, connected with the overall gross income on Row 4. When determining the income that is subject to taxation in the country of tax origin, stated on row 6, it is not possible to use dedcutible items and items that reduce the tax base pursuant to the foreign legal regulations.
In the conversion of connected foreign expenditures to CZK for the purpose of tax credit are used exchange rates announced by the Czech National Bank, that are claimed in the taxpayers accountancy (§ 38 subsection 1 of the Act).
If it is not possible to evidently determine if some expenditure is connected with income from sources in the given country, part of the expenditure given in the same proportion as the income from foreign sources not decreased by expenditure in its proportion to worldwide income is considered to be the connected expenditure (Section 38f subsection 3 of the Act).

Row 6 State the income that is subject to taxation in the country of origin (Section 38f, subsection 3 of the Act). If there is a negative figure shown on this row (tax loss) then the following row 7 is left blank.

Row 7 The amount calculated on this row is included into the total amount on row 3 of table I. Tax Credit for Taxes paid in abroad.

A taxpayer who is an associate of a general partnership or the general partner of a limited partnership, also includes, in to the amount stated on row 1, the proportional amount of tax that belongs to it, of the taxes paid in that country that relate to the general partnership or limited partnership; on Row 2, the proportional amount of income from the source in the given country and; on Row 3, the proportinal amount of expenditure that is connected with it. This taxpayer must fill in a separate attachment even when claiming an entitlement for a credit on the tax, which in the country with which the Czech Republic signed Agreement of Double Taxation, were only paid by the general partnership of which it is an associate, or the limited partnership of which it is a general partner. In this case, on these rows it only fills in the proporitional share of the taxes paid in the given country for the income from sources in that country and the expenditure connected with that pertains to it.

SPECIMEN
The pattern for the fulfilment of the valid form in the Czech language pursuant to § 76 subsection 2 of the Act no. 280/2009 Coll., on Administration of Taxes

The English version relates to the Czech version 25 5404/D MFin 5404/D model no. 20 that is under the laws the only valid tax return form.