

# CERTIFICATE

## of the taxable incomes from dependent activity, the withheld tax advances and tax advantage<sup>1)</sup>

pursuant to the Act no. 586/1992 Coll., on Income Taxes, as amended (hereinafter "Act")  
for period ..... 2023

First name and surname of the taxpayer _____	Personal identification number <sup>2)</sup> _____
Residence address (permanent residence) _____	Postal code _____
Taxpayer signed – did not sign <sup>3)</sup> declaration <sup>4)</sup> – for the taxable period <sup>3)</sup> _____	
– for these months of the taxable period (numerical indication) <sup>3)</sup> _____	

1.	Total settled incomes from dependent activity taxable in the Czech Republic																									
2.	Incomes from row 1 paid or received till 31 January 2024 (§ 5 subsection 4 of the Act)																									
3.	Settled in the months (numerical indication)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX																								
4.	Additional payments of the incomes pursuant to § 5 subsection 4 of the Act settled in the past taxable periods																									
5.	Tax base (row 2 + row 4)																									
6.	Tax advance actually withheld from incomes stated on row 2																									
7.	Tax advance actually withheld from incomes stated on row 4 <sup>5)</sup>																									
8.	Total tax advance on income tax (row 6 + row 7)																									
9.	Total of the monthly paid tax bonuses																									
10.	Contribution to the premium paid by the employer on a private life insurance (Section 6 subsection 9 letter p) point 3 of the Act <sup>6)</sup> )																									
11.	Children considered as maintained for the purposes of tax benefit pursuant to § 35c and § 35d of the Act	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Name and surname</th> <th style="width: 10%;">PIN<sup>8)</sup></th> <th style="width: 10%;">SDP from-to</th> <th style="width: 15%;">In amount per one child from-to</th> <th style="width: 15%;">In amount per the second child from-to</th> <th style="width: 25%;">In amount per the third and other children from-to</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Name and surname	PIN <sup>8)</sup>	SDP from-to	In amount per one child from-to	In amount per the second child from-to	In amount per the third and other children from-to																		
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12.	Taxpayer's disablement (with SDP) applied as tax relief pursuant to § 35ba subsection 1 letters c) upto e) of the Act for tax advances reduction	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">From – till</th> <th style="width: 70%;">Degree of disablement (SDP)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	From – till	Degree of disablement (SDP)																						
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14.	Annual settlement of the tax advances and tax advantage was – was not <sup>3)</sup> executed with the following result <sup>9)</sup> :  Tax overpayment from the annual settlement of the advances (§ 38ch subsection 5 of the Act) in the amount of CZK ..... was returned to the taxpayer on the day..... Additional payment from the settlement (§ 35d subsection 8 of the Act) in the amount of CZK ..... was returned to the taxpayer on the day..... thereof tax overpayment after relief is CZK ..... thereof additional payment on tax bonus <sup>3, 10)</sup> / overpaid amount on tax bonus <sup>3, 10)</sup> is CZK ..... In the framework of annual settlement of the advances, the tax base was decreased by amount of.....CZK pursuant to Section 15 subsection 5 of the Act and the amount of.....CZK pursuant to Section 15 subsection 6 of the Act <sup>7)</sup> )																									
15.	Total premium insurance pursuant to § 38j subsection 10 of the Act, which the non-resident of the Czech Republic <sup>11)</sup> is obliged to pay																									

This certificate replaces the certificate issued on the day.....<sup>12)</sup>

Filled by:

Name and address of the payer:

[Empty box for name and address of the payer]

[Empty box for filled by]

Phone number:

[Empty box for phone number]

On the day:

[Empty box for on the day]

Tax identification number of the payer:

C Z [Empty box for tax identification number]

The English version relates to the Czech version 25 5460 MFin 5460 – model no. 30 that is under the laws the only valid form.

[Empty box for signature of the payer]

Signature of the payer

Notes:

Certificate is issued by payer pursuant to Section 38j subsection 3 of the Act.

- <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 tax advance, that relates to the incomes stated on row 4, and that was withheld in the taxable period, when these incomes were settled
- <sup>6)</sup> state a contribution to the premium paid by the employer on a private life insurance which were exempt from tax in according to Section 6 subsection 9 letter p) point 3 of the Act" and provided to the taxpayer in the given tax period
- <sup>7)</sup> data are used for the purposes of potential inclusion of amounts into incomes in the framework of tax return in situation when the taxpayer breaches the terms of the Act and tax allowances pursuant to Section 15 subsection 5 and 6 of the Act; eventually he is obliged to pay tax on the contribution to the premium paid by the employer on a private life insurance pursuant to Section 6 subsection 9 letter p) point 3 of the Act
- <sup>8)</sup> for the child without assigned PIN in the Czech Republic please enter the date of birth
- <sup>9)</sup> the part of the form marked by no. 14 (Annual settlement of the tax advances and the tax advantage) has to be always filled
- <sup>10)</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 settlement pursuant to Section 35d subsection 7 of the Act by the sign minus
- <sup>11)</sup> the part of the form marked by no. 15 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 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 2023 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

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 2024, then row 1 corresponds to row 2.

SPECIAL NOTE: This is a special form for the fulfilment of the value added tax (VAT) for the Czech language pursuant to § 76 subsection 1 of the Act no. 290/2009 Coll., on Administration of the Taxation of the Czech language