

Special Attachment to row 5 of the table H of the Attachment no. 1 to Part II

Identification number

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

for the taxable period from  to

Tax relief is claimed under decision of Ministry of Trade and Industry

Number  /  From the date

The occurrence of the facts pursuant to the Section 35a Subsection 7 or 8 or 9 of the Act in the above tax period?  Yes  No

**1. Calculation of tax relief pursuant to § 35a of the Act<sup>1)</sup>** (fill in whole Czech crowns units)

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

Row	Name of item	Fill in whole Czech crowns units	
		Taxpayer	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 § 20 subsection 8 of the Act <sup>5)</sup> (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 – 2)		
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 <sup>**)</sup>	Tax relief pursuant to § 35a subsection 1 of the Act, rounded down to whole Czech crowns (§ 35a subsection 5 of the Act) $\frac{\text{row 3} \times \text{row 4}}{100}$		
6 <sup>*</sup> )	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, letter a) and d) of the Act		
7	The amount of the decreased entitlement for a deduction pursuant Section 35a, subsection 6 of the Act, rounded down to whole Czech crowns units $\frac{\text{row 6} \times \text{row 4}}{100}$		
8 <sup>**)</sup>	The resulting tax relief pursuant to Section 35a of the Act (rows 5 – 7)		

<sup>\*)</sup> 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.

<sup>\*\*)</sup> Pursuant to Section 35a 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 § 35a 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 on row 220 II. part.

First taxable period pursuant to § 35a subsection 3 of the Act	Not exceedable amount of tax reliefs pursuant to § 35a subsection 3 of the Act, ascertained pursuant to § 35a 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 <sup>**)</sup> (up to the amount of the column 3)
0	1	2	3	4

<sup>\*\*)</sup> 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.

The English version relates to the Czech version 25 5404/C MFin 5404/C – model no. 22 that is under the laws the only valid tax return form.

(valid for the taxable period started in 2023, or parts of taxable periods started in 2024, for which the deadline for filing tax returns expires by 31st December 2024)

**II. Calculation of tax relief pursuant to § 35b of the Act<sup>1)</sup>**

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 altered amount S2 (§ 35b subsection 1 letter b), with regard to § 35b subsection 3 of the Act)		
3 <sup>**</sup> )	The tax relief pursuant to § 35b of the Act (row 1 – 2)		
4 <sup>*</sup> )	Part of change of the tax base decreased by the items pursuant Section 20, subsection 8 and Section 34 of the Act [row 1 of the fractional table a)], arisen with the 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, subsection 7 of the Act, rounded down to whole Czech crowns units $\frac{\text{row 4} \times \text{row 4 of the fractional table a)}}{100}$		
6 <sup>**</sup> )	The resulting tax relief pursuant to Section 35 b of the Act (rows 3 – 5)		

<sup>\*</sup>) The amount specification on this row according to particular facts representing the violation of the term pursuant Section 35a, subsection 2, letter 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.

<sup>\*\*</sup>) Pursuant to Section 35b 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 S1 pursuant to § 35b subsection 1 letter a) of the Act (fill in whole Czech crowns units)**

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

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	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 exemption is claiming, reduced by items pursuant to § 34 and amounts pursuant to § 20 subsection 8 of the Act) (row 250, Part II – row 260, Part II = row 270, Part II, before round down to whole thousands of Czech crowns units, for the given taxable period)		
2	The difference, by which interest income included into the tax base pursuant to § 20 subsection 1 of the Act exceed expenses (costs) related to the income		
3	Tax base for calculation of the amount S1 (row 1 – 2)		
4	Tax rate (in %) pursuant to § 21 subsection 1, in conjunction with § 21 subsection 6 of the Act (from row 280, Part II)		
5	The amount S1 pursuant to § 35b subsection 1 letter a) of the Act, rounded down to whole Czech crowns units (§ 35b subsection 6, in accordance with § 35a subsection 5 of the Act) $\frac{\text{row 3} \times \text{row 4}}{100}$		

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

Row	Name of item	Fill in whole Czech crowns	
		Taxpayer	Tax office
1 <sup>*</sup> )	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 § 35a, 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 the tax amounts 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 § 35a Subsection 5 of the Act) $\frac{\text{row 1} \times \text{row 2}}{100}$		

<sup>\*</sup>) 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 row 220 II. part.

The first taxable period pursuant to § 35b subsection 4 of the Act	Notexceedable total of tax reliefs pursuant to § 35b subsection 4 of the Act, ascertained pursuant to § 35b subsection 5 of the Act	The amount of reliefs claimed in the preceding taxable periods	The amount of reliefs, that may be claimed in the following taxable periods (column 1 – column 2)	The amount of reliefs that have been claimed in the given taxable period <sup>**</sup> ) (up to the amount from column 3)
0	1	2	3	4

<sup>\*\*</sup>) 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 § 35b subsection 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.

<sup>1)</sup> Delete if not applicable