

Identification number

--	--	--	--	--	--	--	--	--	--

**A. Allocation of amounts increasing the trading result (net profit) or the difference between income and expenditure stated in row 63**

Row	Name of the item	Fill in whole Czech crown units	
		taxpayer	tax office
1	The positive difference between excessive borrowing expenditures and a limit for deductibility of excessive borrowing expenditures (Section 23e, subsection 1 of the Act)		
2	Increase in the trading result or the difference between income and expenditure pursuant to section 23g, subsection 1 of the Act when transferring the assets without change in ownership to countries according to Section 38zg, subsection 1 of the Act		
3	Increase in the trading result or the difference between income and expenditure pursuant to section 23g, subsection 1 of the Act when transferring the assets without change in ownership outside the countries according to Section 38zg, subsection 1 of the Act		
4	Increase in the trading result or the difference between income and expenditure pursuant to section 23g, subsection 5 of the Act when reclassifying the assets without change in ownership to the Czech Republic		
5	Increase in the trading result or the difference between income and expenditure pursuant to section 23h of the Act as a result of different legal classification		
6	Increase in the trading result or the difference between income and expenditure in the case of taxation of a controlled foreign company pursuant to section 38fa, subsection 1 or 2 and 8 of the Act		
7	In total		

**B. Allocation of amounts decreasing the trading result (net profit) or the difference between income and expenditure stated in row 163**

Row	Name of the item	Fill in whole Czech crown units	
		taxpayer	tax office
1	Decrease in the trading result or the difference between income and expenditure by amount at which was for the preceding tax period or period for which the tax return is being filed pursuant to Section 23e, subsection 1 of the Act the trading result or the difference between income and expenditure increased, but not more than is the amount of positive difference between the limit of deductibility for excessive borrowing expenditures and excessive borrowing expenditures for considered tax period or the period for which the tax return is being filed (Section 23e, subsection 6 of the Act)		
2	Decrease in the trading result or the difference between income and expenditure pursuant to Section 23g, subsection 1 of the Act when transferring the assets without change in ownership to countries according to Section 38zg, subsection 1 of the Act		
3	Decrease in the trading result or the difference between income and expenditure pursuant to Section 23g, subsection 1 of the Act when transferring the assets without change in ownership outside the countries according to Section 38zg, subsection 1 of the Act		
4	Decrease in the trading result or the difference between income and expenditure pursuant to Section 23g, subsection 5 of the Act when reclassifying the assets without change in ownership to the Czech Republic		
5	Decrease in the trading result or the difference between income and expenditure pursuant to Section 38fa, subsection 8 of the Act in the case of taxation of the controlled foreign company		
6	In total		

The English version relates to the Czech version 25 5404/F MFin 5404/F - model no. 5 that is under the laws the only valid tax form.

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

**I. Summary of the adjustments to the trading result (net profit) or the difference between income and expenditure pursuant to Section 23e of the Act** (to be filled in whole Czech crown units)

Row	The amount of increase in the trading result pursuant to Section 23e, subsection 1 of the Act for the preceding period* in total	The amount from column 1 by which was the trading result for the preceding period* decreased in total	The amount from column 1 by which was the trading result for considered period* decreased	The amount by which was the trading result for considered period* increased	The amount by which it is possible to decrease the trading result in successive periods*
0	1	2	3	4	5
1					

\* tax period or period for which the tax return is being filed

**II. Allocation of the total amount of the adjustments to the trading result (net profit) or the difference between income and expenditure resulting from the transferring the assets without change in ownership to countries according to Section 38zg, subsection 1 of the Act** (to be filled in whole Czech crown units)

Row	Name of the item	Price pursuant to § 23g(1) of the Act	Expense pursuant to § 23g(1) of the Act	Difference (+/-)
0	1	2	3	4
1	Tangible assets			
2	Intangible assets			
3	Financial assets			
4	Receivables			
5	Inventory			
6	Other			
7	In total			

**III. Allocation of the total amount of the adjustments to the trading result (net profit) or the difference between income and expenditure resulting from the transferring the assets without change in ownership outside the countries according to Section 38zg, subsection 1 of the Act** (to be filled in whole Czech crown units)

Row	Name of the item	Price pursuant to § 23g(1) of the Act	Expense pursuant to § 23g(1) of the Act	Difference (+/-)
0	1	2	3	4
1	Tangible assets			
2	Intangible assets			
3	Financial assets			
4	Receivables			
5	Inventory			
6	Other			
7	In total			

**IV. Allocation of the total amount of the increase in the trading result (net profit) or the difference between income and expenditure pursuant to Section 38fa, subsection 1 or 2 and 8 of the Act** (to be filled in whole Czech crown units)

Row	Name of the controlled foreign company	Identification number	Country (code)	Amount
1				
2				
3				
4				
5				
	In total			

Number of separate attachments

**V. Decrease in the trading result (net profit) or the difference between income and expenditure pursuant to Section 38fa, subsection 8 of the Act**

Row	Name of the item	Fill in whole Czech crown units	
		taxpayer	tax office
1 <sup>9)</sup>	Total of the amounts by which was the trading result in the considered tax period decreased		
2 <sup>9)</sup>	Total of the amounts by which it is possible to decrease the trading result in the successive tax periods		