

# ATTACHMENT No. 4

Personal identification number: \_\_\_\_\_ / \_\_\_\_\_

is a part of a personal income tax R E T U R N  
for taxable period 2023 – 25 5405 MFin 5405 – model no. 28 (hereinafter "tax return").

Fill in the amounts in whole Czech crowns. Figures used to calculate the tax liability are considered to be indicators pursuant to § 146 of the Act no. 280/2009 Coll., on Administration of Taxes, as amended and shall be rounded to two decimal points. Sequential rounding in two or more stages is forbidden.

## 1. Calculation of tax from the separate tax base pursuant to § 16a of the Act

		Fill in whole Czech crowns	
		Taxpayer	Tax office
401	Income pursuant to § 7 subsection 14 of the Act of partners of a partnership or general partners of a limited partnership coming from foreign sources		
401a	Income pursuant to § 8 subsection 1 letter a) to f) and i) of the Act coming from foreign sources or interest or other revenue from promissory note issued by bank in order to secure the claim arisen from deposit of the creditor coming from foreign sources		
402	Income pursuant to § 10 subsection 1 letter h) point 1, ch) and o) of the Act coming from foreign sources		
403	Expenditure related to income from prizes from public competitions pursuant to § 10 subsection 1 letter ch) of the Act		
404	Income pursuant to § 10 subsection 1 letter f) and g) of the Act coming from foreign sources		
405	Expenditure related to income pursuant to § 10 subsection 1 letter f) and g) of the Act		
406	Sum of partial separate tax base pursuant to § 7 and partial separate tax base pursuant to § 8 of the Act (row 401 + row 401a after deduction pursuant to § 8 subsection 9 of the Act)		
407	Partial separate tax base from income pursuant to § 10 subsection 1 letter h) point 1, ch) and o) of the Act (row 402 – row 403)		
408	Partial separate tax base from income pursuant to § 10 subsection 1 letter f) and g) of the Act (row 404 – row 405)		
409	Sum of partial tax bases (row 406 + row 407 + row 408) rounded down to hundreds of CZK		
410	<b>Tax at tax rate of 15% from the sum of partial tax bases (row 409)</b> - enter the tax liability as calculated		
411	Total of income for which credit is applied – from income entered in row 406, row 407 and row 408		
412	Tax paid abroad from income entered in row 411		
413	Tax approved for credit (row 412 at maximum up to 15% of the amount given in row 411)		
414	Tax from the separate tax base pursuant to § 16a of the Act (row 410 – row 413)		

The English version relates to the Czech version 25 5405/P4 MFin 5405/P4 – model no. 10 that is under the laws the only valid tax form.

## INSTRUCTIONS TO ATTACHMENT No. 4

The following rows are filled in with income pursuant to § 8 subsection 1 letter a) to f) and i), § 10 subsection 1 letter f) to ch) and o) of the law no. 586/1992 Coll., the Income Tax Act as amended (further only "the Act") from foreign sources, recalculated to CZK. If the mentioned income is included in the separate tax base, all income is included in this tax base, i.e. it is not entered in row 38 of the basic part of the income tax return.

For income from foreign sources and connected expenses § 38 of the Act is for currency recalculation for tax purposes used in the following way:

- if you keep accounting books use the exchange rates of the foreign exchange market published by the Czech National Bank applied in the bookkeeping
  - if you do not keep the accounting books use the reference exchange rate pursuant to § 38 subsection 1 of the Act, provided you do not use the foreign exchange rates published by the Czech National Bank applied for the bookkeeping
- Give the amounts in whole integers in CZK. Numerical values calculated during the tax liability calculation process are the indicators in the meaning of § 146 of law no. 280/2009 Coll., the Tax Code as amended, they are rounded to two decimal positions. Step by step rounding in two or more steps is inadmissible.**

### To 1. Calculation of tax from the separate tax base

**row 401 Income pursuant to § 7 subsection 14 of the Act** - enter the income of the taxpayer that is a partner of a partnership or a general partner of a limited partnership generated to these companies pursuant to § 20b of the Act.

**row 401a Income pursuant to § 8 subsection 1 letter a) to f) and i) of the Act or interest or other revenue from promissory note issued by bank in order to secure the claim arisen from deposit of the creditor coming from foreign sources.** The income is not decreased by expenditure except for income mentioned in § 8 subsection 1 letter e) and f) of the Act. In the case of income from interest from a loan or credit enter in row 401a the income decreased by expenses, i.e. by interest paid from amounts used for providing the loan or credit, up to the amount of income.

**row 402 Income pursuant to § 10 subsection 1 letter h) point 1, ch) and o) of the Act coming from foreign sources** - enter the designated income e.g. winning in lotteries, bets and prizes from public and sport competitions.

**row 403 Expenditure related to income from public competition pursuant to § 10 subsection 1 letter ch) of the Act** - enter the designated income (the amount of the reward for use of the work or performance included in the price).

**row 404 Income pursuant to § 10 subsection 1 letter f) and g) of the Act coming from foreign sources** - enter the designated income, e.g. a settlement share, a share of the liquidation revenue of a business corporation.

**row 405 Expenditure related to income pursuant to § 10 subsection 1 letter f) and g) of the Act** - enter the expenses connected to designated income, the expenses may be only an acquisition price of the share on a business corporation.

**row 406 Sum of partial separate tax base pursuant to § 7 and partial separate tax base pursuant to § 8 of the Act (row 401 + row 401a)** - enter the sum of rows 401 and 401a. If you tax your income pursuant to § 8 subsection 1 letter e) and f) of the Act decrease the income by expenditure pursuant to § 8 subsection 9 of the Act.

**row 407 Partial separate tax base from income pursuant to § 10 subsection 1 letter h) point 1 and letter ch) of the Act (row 402 – row 403)** - enter the tax base, i.e. income given in row 402 decreased by expenses in row 403.

**row 408 Partial separate tax base from income pursuant to § 10 subsection 1 letter f) and g) of the Act (row 404 – row 405)** - enter the tax base, i.e. difference of income given in row 404 decreased by expenses in row 405.

**row 409 Sum of partial tax bases (row 406 + row 407 + row 408) rounded down to hundreds of CZK** - give the rounded sum of partial tax bases

**row 410 Tax at tax rate of 15% from the sum of partial tax bases (row 409)** - give the tax liability as calculated.

**row 411 Total of income for which credit is applied - from income entered in row 406, row 407 and row 408** - give the total of income, i.e. the partial separate tax bases pursuant to § 8 subsection 1 letter a) to f) and i) of the Act and § 10 subsection 1 letter f), g), h) point 1, ch) and o) of the Act coming from foreign sources, for which the credit is applied.

**row 412 Tax paid abroad from income entered in row 411** - give the amount of tax withheld from the mentioned income, at maximum up to the amount that could be collected in accordance with relevant provisions of the double taxation treaty. The amount applicable for credit has to be proved by a certificate of the foreign tax authorities on the tax payment (§ 38f subsection 5 of the Act).

**row 413 Tax approved for credit (row 412 at maximum up to 15% of the amount given in row 411)** - give the amount of tax approved for credit, i.e. at maximum up to 15% of mentioned income from foreign sources.

**ř. 414 Tax from the separate tax base pursuant to § 16a of the Act (row 410 – row 413)** - give the total amount of tax rounded up to the whole Czech crowns that you transfer to **row 74a, part V of the basic part of the income tax return, on page 3.**