**Further information on how to fill in the form is given in the final part of the notification.**

Tax Office for / Specialised Tax Office[[1]](#footnote-1)

A stamp of the Tax Office

Local office in, for

Tax identification number of the notifier (income payer)\*\*

**NOTIFICATION**

**on deferring the taxation of an employee's income**

pursuant to Sections 6(14) to (16) and 38j(2)(f)(8) of Act No. 586/1992 Coll,   
on income taxes, as amended (hereinafter referred to as the "Income Tax Act")

**for the period \*\*\***

(specify calendar month and year)

Pursuant to Section 6(17) of the Income Tax Act, we hereby notify the application of the income tax deferral scheme under Section 6(14) to (16) of the Income Tax Act to the following individual income granted to employees in the form of share acquisition or share option under employee stock and option plans.

Notifier (income payer)

Registered office of the notifier (income payer)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item No.** | **Surname** | **Name(s)** | **Birth registration number /**  **Date of birth** | **The corporation in which the share/option to acquire the share was acquired** |
|  | **Fig. 1** | **Fig. 2** | **Fig. 3** | **Fig. 4** |
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| --- | --- | --- | --- | --- |
| **Item No.** | **Type** | **Quantity** | **Date of acquisition** | **Value and Currency** |
|  | **Fig. 5** | **Fig. 6** | **Fig. 7** | **Fig. 8** |
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**Details of the signatory:**

Signatory code:

Name(s) and surname / Name of the legal entity

Date of birth / Registration number of tax advisor certificate / Legal entity ID number

**Natural person authorised to sign** (if the taxpayer or a representative is a legal person),

**indicating the relationship to the legal entity** (e.g. managing director, authorised officer, etc.)

Name(s) and surname / Relationship to legal entity

**Taxpayer/ person authorised to sign**

Date

Handwritten signature

of the taxpayer / person authorised to sign

Stamp

**INFORMATION TO FILL IN**

A notifier (income payer) is a person who has granted an employee a non-cash income in the form of either (i) a share acquisition or (ii) an option to acquire a share under employee stock and option plan. The notifier may be a legal employer (the taxpayer processing the payroll withholdings) or a corporation that is a parent, subsidiary, or equity affiliate of this employer (e.g. a foreign entity).

Column 1-2 - surname and first name(s) of the employee

Column 3 - employee's birth registration number or date of birth (if the employee's birth registration number has been assigned in the Czech Republic, the Czech   
 birth registration number will be filled in; if no birth registration number has been assigned, date of birth will be filled in)

Column 4 - identification of the corporation (name, registered office, ID number) in which the employee has acquired the share or received an option to acquire the share under

the employee stock or option plan; if the corporation has not been assigned an ID number in the Czech Republic, a foreign ID number will be filled in; if the

corporation has not been assigned any ID number, ID number will not be filled in

Column 5 - indicate what type of share/option to acquire the share was granted, e.g. shares in Plc, a share (other than in Plc), an option for share(s)

Column 6 - indicate the number of shares or the size of the share in the corporation which the employee has acquired under an employee stock or option plan or has

been granted an option to acquire them

Column 7 - date of acquisition of the share/option to acquire the share

Column 8 - value of the share/option to acquire the share in CZK or in foreign currency

For guidance when filling in the form, the employee's identification data listed on a line under the specific item number on page 2 is linked to the data listed on the line with the same item number on page 3 of the form (i.e. the number of the line always corresponds to a specific employee and his/her income). Should one employee be granted more than one type of income in a given month, each of his/her individual income shall be specified on a separate line together with his/her identification data.

1. If the notifier is not a payroll withholding tax agent in the Czech Republic within the meaning of Section 38c of the Income Tax Act (e.g. a foreign entity), the Tax Office for the Ústí nad Labem Region may be notified, registered office at Velká Hradební 61, 400 21 Ústí nad Labem (databox ID: qjfn2bj). The local competent Tax Office of the legal employer of the employee may also be notified.

   \*\* The notifier shall indicate its Czech tax identification number (TIN) if it has been assigned the Czech TIN. If the notifier has not been assigned the Czech TIN, it shall indicate its foreign TIN. If the notifier has not been assigned any TIN, no TIN information will be filled in.

   \*\*\*The notification shall be made separately for each calendar month. [↑](#footnote-ref-1)