

# CERTIFICATE

## of the taxable incomes from dependent activity and office holder's emoluments, 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 the taxable period ..... 2014

Name 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>5)</sup> _____	
– for these months of the taxable period (numerical indication) <sup>3)</sup> _____	

1.	Total accounted incomes from dependent activity and office holder's emoluments		
2.	Incomes from row 1 paid or received till 31 January 2015 (§ 5 subsection 4 of the Act)		
3.	Accounted in the months (numerical indication)	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	
4.	Additional payments of the incomes pursuant to § 5 subsection 4 of the Act accounted in the taxable periods 2005 to 2007		
5.	Additional payments of the incomes pursuant to § 5 subsection 4 of the Act accounted in the taxable periods 2008 to 2013		
6.	Total compulsory premium insurance from the incomes stated on row 2 (§ 6 subsection 12 of the Act <sup>5)</sup> )		
7.	Total premium insurance, which was an employer obliged to pay from the incomes stated on row 5 <sup>5)</sup>		
8.	Tax base (row 2 + row 4 + row 5 + row 6 + row 7)		
9.	Tax advance actually withheld from incomes stated on row 2		
10.	Tax advance actually withheld from incomes stated on row 4 <sup>7)</sup>		
11.	Tax advance actually withheld from incomes stated on row 5 <sup>8)</sup>		
12.	Total tax advance on income tax (row 9 + row 10 + row 11)		
13.	Total of the monthly paid tax bonuses		
14.	Solidary tax increase at tax advances (Section 38ha of the Act) in months <sup>13)</sup>		
15.	Basic tax relief pursuant to Section 35ba subsection 1 letter a) of the Act has been granted in months <sup>13)</sup>		
16.	Children applied as maintained for the purposes of tax advantage pursuant to § 35c and § 35d of the Act	From – till	Name – Personal identification number
17.	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	From – till	Degree of disablement (SDP)
18.	Taxpayer's systematic preparation for future employment applied as tax relief (discount for a student) pursuant to § 35ba subsection 1 letter f) of the Act for tax advances reduction	From – till	School
19.	Annual account of the tax advances and tax advantage was – was not <sup>3)</sup> executed with the following result <sup>10)</sup> :		
	Tax overpayment from the annual account 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 account (§ 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, 9)</sup> / overpaid amount on tax bonus <sup>3, 9)</sup> is CZK .....		
20.	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: [ ]

Tax identification number of the payer:

C Z | | | | | | | | | | | | | | | | | | | | | |

Phone number: [ ]

On the day: [ ]

Signature and seal of the payer

The English version relates to the Czech version 25 5460/AJ MFin 5460/AJ – model no. 21 that is under the laws the only valid form. 25 5460/AJ MFin 5460/AJ – model no. 22

Notes:

- <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 premium insurance on social security and the contribution on the state labour policy and the premium on the general health insurance, which employer is obliged to pay from these incomes (hereinafter "compulsory insurance") pursuant to special legal provisions (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.); amount corresponding to the compulsory insurance has to be added at tax base calculation to the income from dependent activity or office holder's emolument also at employee, by whom employer does not have duty to pay the compulsory insurance (with effect from 1 January 2011 the following text was added; employee, by whom employer does not have duty to pay compulsory insurance, is an employee, by whom payments of compulsory, insurance are not governed by the Czech law or an employee, on which compulsory foreign insurance of the same kind is fully or partly applied), the compulsory insurance is rounded up to whole crowns.
- <sup>6)</sup> state the premium insurance on social security and the contribution on state labour policy and the premium on general health insurance, which employer was obliged to pay from these incomes pursuant to special legal provisions (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.), and for employee, to whom the compulsory foreign insurance of the same kind related, state the appropriate amount corresponding to the employer's contributions to this foreign insurance (Section 6 subsection 13 of the Act in the statutory text valid until 31 December 2008 – text valid for the taxable period 2008); the text valid for the taxable periods commencing 2009 is stated in the Note<sup>5)</sup>
- <sup>7)</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 accounted
- <sup>8)</sup> state the tax advance, that relates to the incomes stated on row 5, and that was withheld in the taxable period, when these incomes were accounted
- <sup>9)</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 account pursuant to Section 35 subsection 7 of the Act by the sign minus
- <sup>10)</sup> the part of the form marked by no. 17 (Annual account of the tax advances and the tax advantage) must be always filled
- <sup>11)</sup> **the part of the form marked by no. 18 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 retirement savings social security and the contribution on state labour policy and the premium 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. 397/2012 Coll. on insurance for retirements savings, 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 2014 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
- <sup>13)</sup> state numeric indication of months, e. g. 1-12. If there was no solidary tax increase at tax advances at the taxpayer (row 14) or the taxpayer did not receive a tax relief (row 15), then cross the row.

**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 2015, then row 1 corresponds to row 2.**