INSTRUCTIONS for filling out the income-tax return by individuals for the taxable period (calendar year) 2014

"Instructions for filling out the income-tax return by individuals for the taxable period (calendar year) 2014" no. 25 5405/1 MFin 5405/1 – model no. 22 (hereinafter "Instructions") are instructions for filling out the form "The Income Tax Return by individuals pursuant to Act no. 586/1992 Coll., on Income Tax, as amended, for the taxable period (calendar year) 2014" no. 25 5405/1 MFin 5405/1 – model no. 21 (hereinafter tax return).

Instructions are not to replace the methodological interpretation of Act no. 586/1992 Coll., on Income Tax, as amended, (hereinafter Act) and Act no. 428/2001 Coll., on Administration of Taxes, as amended, (hereinafter (act) but serve as guidelines for filling out the tax return. Instructions are valid also for corrective supplementary tax return).

Cross out rows or parts that are not filled, and if entire attachments (1 through 3) remain not filled, do not attach them.

To Tax Office in, at, for – fill in the official name of the relevant Tax Office (the Tax Administrator), in whose jurisdiction you permanently reside at the time of the filing. If you are registered, fill in the name of the Tax Office having jurisdiction according to the registration certificate.

Local branch in, at, for – state the local branch of tax office, where is your file regarding income tax by individuals located (pursuant to Section 13 of the Act).

Number: building number slash street number.

In 15 days from the day of submitting of the proper report on the realization of the assets of liquidation nature, or its part to a court (in the case of court-ordered liquidation of an inheritance) and for the part of taxable period which expired before the day of submitting of this report. The obligation is met by a liquidation administrator (§ 239c and § 245 of the Tax Code).

In 30 days from the day of the end of an inheritance proceeding and for the part of taxable period which expired before the day of the end of an inheritance proceeding. The obligation is met by the person that manages an inheritance (§ 239b subsection 5 and § 245 of the Tax Code)

In 15 days from the day of the end of the period which expired before the day of the end of an inheritance proceeding. The obligation is met by the person that manages an inheritance (§ 239b subsection 5 and § 245 of the Tax Code)

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The English version relates to the Czech version 25 5405/1 MFin 5405/1 model no. 21 that is under the laws the only valid tax return form.
In the following Parts, quote amounts in whole Czech crowns. Figures in these columns are considered to be indicators pursuant to Section 146 of the Administration of Taxes Act, and are to be rounded to two decimal points. Sequential rounding in two or more stages is forbidden.

Part II
Partial Tax Base, Loss

3. Tax allowances pursuant to Section 15 of the Act
Fill in tax allowances pursuant to Section 15 of the Act and deductible items pursuant to Section 34 of the Act.

Regarding the tax allowances, which may be claimed in dependence on the number of calendar months under Section 15 of the Act, give in the column the number of months corresponding to the amount claimed in the next column (row 47).

Row 46 Amount pursuant to Section 15, Subsection 1 of the Act - give the value of gratuitous transaction (donation) which you made according to Section 15, Subsection 1 of the Act. The total value of the donation (donations) in a given taxable period must exceed 2 % of the tax base on row 42 or must be at least 1 000 CZK. No more than a total of 15 % of the tax base on row 42 may be deducted.

Row 47 Amount building with savings program pursuant to Section 15, Subsection 3 and 4 of the Act - give the amount of payments paid towards your retirement insurance with government subsidy as it appears in the statement issued by the building society, bearing in mind that the interest deducted in keeping the savings account shall be calculated at an annual interest rate of not more than 1 %, and that the total amount of interest paid shall not exceed 300,000 CZK. If interest was paid only during a part of the calendar year, the amount claimed must not exceed one-twelfth of the maximum amount for each month in which interest was paid.

Row 48 Amount pursuant to Section 15, Subsection 5 of the Act - give the amount of payments paid towards your private life insurance as it appears in the statement of the insurance company regarding insurance payments made in the taxable period 2014. The amount to be reduced by 12,000 CZK, and must not exceed the total of 12,000 CZK for 2014.

Row 49 Amount pursuant to Section 15, Subsection 6 of the Act - give the amount of the trade union contributions in the taxable period 2014 which according to its by-laws protects economic and social interests of employees to the extent defined by special regulation (Section 146 et seq., of the Labour Code). Up to 1.5 % of taxable income (except for income taxed by withholding and on the basis of a special tax rate) may be deducted, however, no more than 3,000 CZK for taxable period 2014.
row 51 Amount pursuant to Section 15, Subsection 8 of the Act – state the claimed amount of payment for exams verifying results of further education pursuant to the act No. 172/2006 coll., up to the amount CZK 10,000 for the taxable period 2014 (at taxpayer with disability up to the amount CZK 13,000) and with severely disability up to the amount CZK 16,000.

row 52 Amount pursuant to Section 34, Subsection 4 of the Act (research and development) – give the amount of expenses claimed for research and development (Guideline D-288).

row 53 Compute the amount pursuant to § 34 subsection 4 of the Act (deduction to support vocational education) – give the amount of expenses claimed for support vocational education.

row 53 Other amounts – give for instance deduction claimed pursuant to Section 34, Subsections 9, 10 of the Act. Name the type of claimed deduction in the white field.

row 54 Total of Tax Allowances and Deductible Items (row 46 + row 47 + row 48 + row 49 + row 50 + row 51 + row 52 + row 53) – give the total of tax allowances and deductible items according to the row.

row 55 Tax Base Reduced by Tax Allowances and Deductible Items (row 45 – row 54) – make the computation according to the instructions. If the row item is less than a zero, fill in zero. At the taxpayer stated in § 2 subsection 3 of the Act the tax base will be deducted for the taxable period by the amounts stated in rows from 45 to 53, only if it is the taxpayer that is the resident of a member state of the European Union, Norway or Iceland and if total incomes from sources in the Czech Republic (pursuant to § 22 of the Act) are at least 90 % of all his incomes with exception of incomes which are not subject pursuant to § 3 of the Act, or are tax exempted pursuant to § 4, 6 or 10 of the Act, or incomes that are liable to tax withheld under a special tax rate.

row 56 Tax Base Rounded down to Whole Hundreds of CZK – give the tax base from row 55 rounded down to whole hundreds of CZK (for instance 50.3409574 to 500). Pursuant to Section 16 of the Act.

row 57 Tax according to Section 16 of the Act – tax pursuant to Section 16 of the Act is 15 % from the tax base on row 56.

Regarding Part IV
Total Tax, Loss

row 60 Total Tax Reduced up to whole CZK (row 58) – give the total of tax according to instructions therein pursuant to the Act and the Administration of Taxes Act.

row 61 Tax Loss – copy the row item from row 41a. If you have income from abroad, copy the row item from row 41a if it is less than zero. Fill in the amount without the minus sign.

Regarding Part V
Tax Relief and Tax Credit

row 62 Total Tax Relief pursuant to Section 35, Subsection 1 of the Act – on row 62 give the total tax relief (Column 1 + Column 2 of the table below) which represents the total relief for employees for disability (excluding those with severely disability handicap) (item a), Column 1 of the table below) and for employees for income from abroad (item b) (Column 2 of table below) according to calculation formula to that is available at the website www.mfinantspravy.cz. Example of calculation of the amount of tax relief for employees with disability.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>average yearly number of employees with disability (excluding those with severely disability)</td>
<td>average yearly number of employees with severely disability</td>
</tr>
<tr>
<td>Tax Relief (in CZK)</td>
<td>Tax Relief (in CZK)</td>
</tr>
</tbody>
</table>

row 63 Tax Relief pursuant to Section 35a or Section 35b. If you claim a tax relief pursuant to Section 35a or Section 35b of the Act (Investment incentives), include this on row 63.

Instructions regarding table no. 1
Information about retirement pension and information about spouse

If you received a retirement pension from pension insurance or foreign insurance of the same type to the date of 1st January of the tax year, select the appropriate option.

Information about the spouse – fill out particulars about your spouse with whom you live in one household (Section 115 of the Civil Code). Give this information only in the event you seek a tax relief for your spouse under Section 35ba, Subsection 1, Letter b) of the Act. Pursuant to Section 35ba, Subsection 1, Letter b) of the Act, your spouse’s own annual income must not exceed CZK 68,000. For tax purposes the spouse is also meant registered partner pursuant to § 21 subsection 3 of the Act.

row 64 Amount under Section 35ba, Subsection 1 Letter a) of the Act – give the amount CZK 24,840.

row 65a Amount under Section 35ba, Subsection 1, Letter b) – give the amount of CZK 24,840 annually, provided your spouse was not during the taxable period or any part thereof in the third group of handicapped persons (extremely serious physical handicap with a need of personal assistance) – severely disability card (here after severely disability), lives in the same household and has no own income (pursuant to Section 35ba, Subsection 1 Letter b) of the Act) in excess of CZK 68,000 per year. If you supported your spouse in the household just for several calendar months in the tax period, reduce tax by CZK 2,070 for every calendar month at the beginning of which you supported your spouse. Enforcing this discount you have to take into account the restriction pursuant to § 35ca of the Act. When you enforce, for the partial tax base pursuant to Section 7, the costs pursuant to Section 7, Subsection 1, Letter a) of the Act, your spouse’s own annual income must not exceed CZK 68,000. For tax purposes the spouse is also meant registered partner pursuant to § 21 subsection 3 of the Act. If you have income from abroad, copy the row item from row 41a if it is less than zero. Fill in the amount without the minus sign.

row 66 Amount pursuant to Section 35ba, Subsection 1, Letter c) of the Act – give the amount of CZK 2,520 annually (monthly CZK 210), if you are a recipient of a disability pension due to disability of first or second degree from pension insurance scheme under Pension Insurance Act or if the claim to partial disability pension has terminated due to a joinder of claims for old-age pension and partial disability pension.

row 67 Amount pursuant to Section 35ba, Subsection 1, Letter d) of the Act – give the amount of CZK 5,040 annually (monthly CZK 420), if you are a recipient of a disability pension due to disability of third degree from pension insurance scheme under Pension Insurance Act or another pension from another insurance which is conditioned upon disability of third degree, if your claim to full disability pension lapsed due to a joinder of claims for old-age pension and disability pension of third degree or if you are fully disabled according to special law but your application for full disability pension was denied for reasons other than that of lack of full disability.

row 68 Amount pursuant to Section 35ba, Subsection 1, Letter e) of the Act – give the amount of CZK 16,140 annually, if you are a severely disability card holder. Do so even in the event you are not a recipient of partial or full invalid pension. If the above condition was met for several calendar months in a tax period, reduce the tax by CZK 1,345 for every calendar month at the beginning of which the relevant conditions were met.

For taxpayers defined in Section 2, Subsection 3 of the Act the tax for the tax period shall be reduced by amounts given on rows 65a) up to 68 and the row 68a) only if it is a taxpayer that is the resident of a member state of the European Union, Norway or Iceland, provided the total of his income from the sources in the Czech Republic (Section 22 of the Act) represents at least 90 % of all income, except for income which is not subject to tax pursuant to Section 6 of the Act, or which is tax-exempt pursuant to Section 4, Section 6 or Section 10 of the Act, or for income which is subject to withholding tax with a special rate. For taxpayers pursuant to Section 35ba, Subsection 1, Letter e) of the Act the tax for the tax period shall be reduced by amounts given on rows 65a) up to 68 and the row 68a) only if it is a taxpayer that is the resident of a member state of the European Union, Norway or Iceland, provided the total of his income from the sources in the Czech Republic (Section 22 of the Act) represents at least 90 % of all income, except for income which is not subject to tax pursuant to Section 6 of the Act, or which is tax-exempt pursuant to Section 4, Section 6 or Section 10 of the Act, or for income which is subject to withholding tax with a special rate.

row 69 Amount pursuant to Section 35ba, Subsection 1, Letter f) of the Act – give the amount of CZK 94,600 annually, provided your spouse is the severely disability card holder. In case you support your spouse in the household just for several calendar months in the tax period, reduce tax by CZK 4,140 for every calendar month at the beginning of which you supported your spouse.

row 69a Amount pursuant to § 35ba subsection 1 letter g) of the Act – give the amount of tax relief that you claim pursuant to Section 35, Section 35a, Section 35b and Section 35ba of the Act (Investment incentives), include this on row 69a.

row 70 Total Tax Relief pursuant to Section 35, Section 35a, Section 35b and Section 35ba (row 62 + row 63 + row 64 + row 65a + row 65b + row 66 + row 67 + row 68 + row 69 + row 69a) – give the total of tax relief that you claim pursuant to Section 35, Section 35a, Section 35b and Section 35ba of the Act.

row 71 Tax after Tax Relief pursuant to Section 35, Section 35a, Section 35b and Section 35ba (row 60 – row 70) – make calculation as instructed. If the result on this column is a negative number state zero in the row.

Instructions to table no. 2

- For taxpayers defined in Section 2, Subsection 3 of the Act the tax for the tax period shall be reduced by amounts given on rows 65a) up to 68 and the row 68a) only if it is a taxpayer that is the resident of a member state of the European Union, Norway or Iceland, provided the total of his income from the sources in the Czech Republic (Section 22 of the Act) represents at least 90 % of all income, except for income which is not subject to tax pursuant to Section 6 of the Act, or which is tax-exempt pursuant to Section 4, Section 6 or Section 10 of the Act, or for income which is subject to withholding tax with a special rate.

- For taxpayers pursuant to Section 35ba, Subsection 1, Letter e) of the Act the tax for the tax period shall be reduced by amounts given on rows 65a) up to 68 and the row 68a) only if it is a taxpayer that is the resident of a member state of the European Union, Norway or Iceland, provided the total of his income from the sources in the Czech Republic (Section 22 of the Act) represents at least 90 % of all income, except for income which is not subject to tax pursuant to Section 6 of the Act, or which is tax-exempt pursuant to Section 4, Section 6 or Section 10 of the Act, or for income which is subject to withholding tax with a special rate.
Information about children living in the household – Provide information if you claim tax credit under Section 35c of the Act. Give required information for every child dependent in pursuant to Section 35c, Subsection 6 of the Act. In column 1 give the surname and the name of the child, in column 2 give her/his personal identification number given at birth. In columns 3 and 4, give the number of calendar months during which the child was a dependant and for whom you claim the tax credit. If you claim the tax credit for a child who was born after the last known tax liability was determined, add the tax credit to the row "Total", give the total of months from columns 3 and 4 for all dependent children. The taxpayer stated in § 2 subsection 3 can apply tax benefit, only if he/she owns at least 10% of a member state of the European Union, Norway, Iceland and if total incomes from sources in the Czech Republic (pursuant to § 22 of the Act) are at least 90 % of all his/her incomes with exception of incomes from sources in the Czech Republic (pursuant to § 3 or 6 of the Act, or are tax exempted pursuant to § 4, 6 or 10 of the Act, or incomes that are liable to tax withheld under a special tax rate.

row 72 Tax Credit on the maintained child – give the amount of tax credit pursuant to Section 35c of the Act. If you meet the conditions for the entire taxable period, you will receive a tax credit of CZK 134.00 as a tax credit for the child with the disability and with the tax credit rate is higher than set forth in Section 38f of the Act (including possible additional charge of tax bonus) – give the total of monthly tax bonuses which you received from the employer during the taxable period 2013. The information is to be found in “Certification” issued by individual employers. If you file a tax return and your annual account has already been performed at your employer, then in the Certification, model no. 21, it is sum total from 13th and additional payment from row 19.

row 77 Tax Bonus – give the balance between the tax bonus and total of monthly tax bonuses received.

Regarding Part VI Supplementary tax return

row 84a Fill out this part only if supplementary tax return is filed pursuant to Article 141 of the Administration of Taxes Act. Tax loss on row 81 and row 82 is to be provided in absolute values, i.e. without the minus sign. If you are filing a supplementary tax return, state the reasons for its filing in the separate attachment pursuant to Section 141 Subsection 5 of the Administration of Taxes Act.

row 78 Last Known Tax – give your last known tax liability with respect to the taxable period, even if the row 81 will show the last known tax loss pursuant to line 74. Otherwise, cross the row out.

row 79 Ascertained Tax pursuant to Section 141 of the Administration of Taxes Act (row 74) – copy item from row 74, from Part V of tax return, even if the row 82 will show the last known tax loss pursuant to Section 141 of the Act. Otherwise, cross the row out.

row 80 Last Known Tax - tax loss – give your last known tax liability with respect to the taxable period, even if the row 81 will show the last known tax loss pursuant to line 74. Otherwise, cross the row out.

row 82 Ascertained Tax Loss under Section 141 of the Administration of Taxes Act (row 61) – copy item from row 61 in Part IV of the tax return, even if the row 79 shows tax liability pursuant to Section 141 of the Act. Otherwise, cross the row out.

row 83 (row 82 – row 81) - increase (+) – the amount of loss will be lower, decrease (-) – the amount of loss will be higher, cross the row out, if any of the above.

row 84a The sum of reimbursement remission for the income tax in the amount corresponding with the amount of real loss (row 74/100 x row 34, state the amount in whole CZK). At most in the amount corresponding with the amount of real loss of the tax payer property which is used for the revenue-generating activities pursuant to § 7 or 9 of the Act, as a result of exceptional occurrence in the territory for which it a state of emergency was declared. The amount of loss must be supported with the insurance company opinion, if the property is insured and when it is not insured, with the opinion of expert, which the taxpayer presents in the same time with the submission of tax return. If the amount of the real loss will be lower than the amount calculated in row 84, give the real amount of the loss on property which is used for the revenue-generating activities pursuant to § 7 or 9 of the Act, on this row.

row 85 Total of Remaining Tax Advances Paid – give the total of tax advances paid during the 2013 tax period or any part thereof for which the tax return is filed, including overpayments applied towards tax advance according to Sections 154 and 155 of the Administration of Taxes Act.

row 86 Total lump sum paid according to Section 7a of the Act, which you will offset against the actual tax liability, if you file tax return pursuant to Section 7a, Subsection 3 of the Act, i.e. in the event your income differed from the projections.

row 87 Tax Withheld pursuant to Section 36, Subsection 6 of the Act (government bonds): If you are a taxpayer pursuant to Section 2, Subsection 2 and if you receive interest from government bonds purchased through an escrow account in a bank keeping with special regulations and kept in a separate account with the Czech National Bank, with the Securities Center or in a central depository, then give the amount of tax withheld.

row 88 Tax withheld pursuant to Section 7 of the Tax Code – if you are a partner in a general partnership or a general partner in a limited partnership, on this row will include tax withheld by the company pursuant to Section 38f of the Act. Pursuant to Section 38f of the Act, the tax liability may be reduced by the tax withheld by the extent the withholding is higher than set forth in the respective international agreement and was withheld in keeping the EC legislation.

row 89 Tax Due (Advance) pursuant to Section 38g of the Act – if you file tax return prior to Section 38g of the Act, state the amount of tax due as tax advance in connection in keeping with terms set forth in Section 38gb of the Act.

row 91 rest to pay – The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 90 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 92 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 93 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 94 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 95 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

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row 100 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.

row 101 The amount greater than zero means that this amount is due as tax. The amount smaller than zero means that more than assessed tax is refunded. The amount of tax included in this row must be equal to the amount shown in the tax return for the taxable period 2014. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached.