

DECLARATION

of the taxpayer liable to personal income tax from dependent activity (employment) and office – holders' emoluments

Surname _____ Name(s) _____

Title _____ Personal identification number¹⁾ _____ Passport number¹⁾ _____

Residence address (permanent residence) _____ Zipcode _____

I sign the declaration for the taxpayer (name and address) _____

I.

1. Pursuant to Section 35ba subsection 1 letter a) and Section 35d subsection 2 of the Act No.: 586/1992 Coll., on Income taxes, as amended (hereinafter „Act“), basic tax exemption on the tax payer for the taxable period or stated part of taxable period:

_____ I apply²⁾
_____ I don't apply²⁾

_____ I apply²⁾
_____ I don't apply²⁾

_____ I apply²⁾
_____ I don't apply²⁾

2. I apply a tax exemption pursuant to Section 35ba subsection 1 letters c) to f) and Section 35d subsection 2 of the Act from the following reason³⁾:

- a) I draw a disability pension by reason of disability of the first and second level from the pension insurance pursuant to the Act on pension insurance or the claim on disability pension by reason of disability of the first and second level lapsed from the reason of a concurrence of the claim on payment of disability pension or retirement pension.
- b) I draw a disability pension by reason of disability of the third level or other pension from the pension insurance pursuant disability of the third level to the Act on pension insurance, which one condition of the tax return is, that I am disabled in the third level, the claim on disability pension by reason of disability of the third level lapsed from the reason of concurrence of claim on disability pension in the third level payment and retirement pension,
- c) I am the holder of a card of severely disabled

Type of the recognized pension from the reason of disablement	Number and date of the decision about the pension recognition, if need certificate of the local tax administrator no.: from the date	Pension recognized from	Date of issuing of a card of severely disabled

d) I am continuously preparing for the future employment by studying or specified practice, in the taxable period

_____ from – to²⁾

_____ from – to²⁾

_____ from – to²⁾

respectively till the top of 26 years or for the period of presence form of study in the doctoral study programme, that is providing the university education till the top of 28 years.

3. Pursuant to Section 35c and Section 35d of the Act I apply the tax benefit on the child that I maintained (pursuant to Section 35c subsection 6 of the Act and pursuant to section 38k subsection 4 letter c) of the Act). I mention in table below, what is the number of maintained children living with me in the household situated in the territory of a member state of the European Union or member state of the European Economic Area, and I also mention on which children I apply/I don't apply the tax benefit in the amount pursuant to Section 35c of the Act.

Name	Surname	Personal identification number	I apply the claim in the amount set for ⁷⁾

⁷⁾ One child – mark „1“, the second child – mark „2“, the third and each subsequent maintained child – mark „3“, I don't apply – mark „N“. This is a mandatory data that is decisive for the amount of the provided tax benefits

a) Minor child

First name and Surname	Personal identification number	First name and Surname	Personal identification number

b) **Major child till the top of 26 years, if he is not drawing the disabled pension by reason of disability of the first and second level and**

– he is continuously preparing for the future employment:

First name and Surname	Personal identification number	First name and Surname	Personal identification number

– he cannot continuously prepare for the future employment or practise the gainful activity because of illness or injury, or
– he is not able to practise any continuously gainful activity because of the longtime severe health condition:

First name and Surname	Personal identification number	Condition	Certificate of the Local tax administrator no., from the date

c) **From children mentioned in the letters a) and b) the holders of a card of severely disabled are:**

First name and Surname	Personal identification number	First name and Surname	Personal identification number

II.

I declare, that

- a) I do not continuously apply for the same taxable period nor even for the same calendar month of the taxable period claim on a tax exemption pursuant Section 35ba of the Act by another taxable person and that I currently did not sign the tax declaration³⁾ by another taxable person for the same taxable period
b) I do not continuously apply for the tax benefit⁴⁾ for the maintained child by another taxable person and that another person do not apply the tax benefit for the same maintained child for the same taxable period nor even for the same calendar month of the taxable period
c) The person mentioned below applies tax benefit⁴⁾ on the same maintained children pursuant to Section 35c subsection 6 of the Act, that I don't apply the claim:

Name	Surname	Residence address (permanent residence)	Employment Yes/No ⁸⁾

⁸⁾ If you mention YES, mention also name and address of employer

If there will be during the taxable period any change of facts important for the tax advance calculation and for tax or if there will be any change of condition for providing tax exemptions pursuant Section 35ba of the act or tax benefit I will literally notify it to the taxable person (e.g. by change in the declaration) on the last day of the calendar month at the least, in which the change occurred.

I am aware of the consequences, if this declaration would not correspond to a truth and I am aware of that the difference from the incorrectly deducted tax advance of income tax by individuals from dependent activity and the tax benefit on my fault will be deducted from my wage in the full amount including attribution. Further I am aware of that difference from the incorrectly deducted tax advance of income tax by individuals from dependent activity and the tax benefit on my fault will be deducted from my wage in the full amount including attribution only based on an agreement with the tax payer. In the case that the agreement on deduction of owed amount with the tax payer is not reached, the resulting difference will be collected by the tax administrator on the base on a notification of the tax payer to the tax administrator.

I mention below changes that occurred during the taxable period:

Kind of change	When the change occurred	Date of signature	Signature of the taxpayer

In the case that the tax benefit is changed in relation „one child, the second child, the third child and each subsequent maintained child“, fill in the table below (including a new list of all maintained children by tax payer pursuant to Section 35c subsection 6 of the Act):

Kind of change	Occurrence of change	Date of signature	Signature of the taxpayer
Name	Surname	Personal identification number	I apply the claim in the amount set for ⁷⁾

⁷⁾ One child – mark „1“, the second child – mark „2“, the third and each subsequent maintained child – mark „3“, I don't apply – mark „N“. This is a mandatory data that is decisive for the amount of the provided tax benefits

I acknowledge the truthfulness and integrity of the data mentioned in this declaration

For the taxable period	Date	Signature
Additionally for the taxable period (for a calendar month)	Date	Signature
For the taxable period	Date	Signature
Additionally for the taxable period (for a calendar month)	Date	Signature
For the taxable period	Date	Signature
Additionally for the taxable period (for a calendar month)	Date	Signature

The tax payer proved the recognition claim on the tax exemptions pursuant Section 35ba of the Act and claim on the tax benefit²⁾

For the taxable period	Verified beyond the taxable person	For the taxable period	Verified beyond the taxable person	For the taxable period	Verified beyond the taxable person

III.

I ask for a completion of the yearly accounting of the tax advances and tax benefit²⁾ and for a completion of calculation of the income tax by individuals from dependant activity and function benefits

for the taxable period

and I simultaneously declare, that for the mentioned taxable period

1. I am not obliged to file the Income tax return by individuals

2. I have not drawn other incomes liable to income tax by individuals higher than CZK 6,000 pursuant to Sections 7 to 10 of the Act in the preceding taxable period except the payment from a single payer or gradually from many payers including wages additionally paid or accounted by these payers in the period, when I have already not been practising any dependant activity or function for them, incomes taxable by the deducted tax according to the special tax rate and except the incomes, that are not subject to tax or they are free of tax.

3. I have drawn the incomes liable to income tax by individuals from dependant activity and from function benefits in the preceding taxable period except the incomes taxable by deduction according to the special tax rate and except the incomes, which are not subject of tax or they are free of tax

a) only from a single payer in the taxable period²⁾

b) gradually from another payers including the wages additionally paid or accounted by these payers in the period, when I have already not been practising any dependant activity or function, which I mention below and I currently submit the verification from these payers about taxable incomes and deducted tax advances and tax benefit²⁾.

In the taxable period	In calendar months	Name of the payers

I declare, that:

(fill in only the tax payer a) applying the nontaxable part of the tax base pursuant to Section 15 subsection 3 and 4 of the Act b) applying tax relief pursuant to Section 35ba subsection 1 letter g) of the Act)

a) the interests allowance from the tax base, on which I apply a claim from the reason of the unpaid interests from a credit used for the financing of the housing needs from the building savings²⁾, interests from a mortgage credit²⁾ or from another credit provided in the context of these credits²⁾, building society²⁾, bank²⁾, or branch of the foreign bank²⁾ or foreign bank²⁾, for the taxable period

other person does not apply²⁾,
these persons do apply²⁾ /show in the table/

Taxable period	First name and surname	Personal identification number	Address of the permanent residence

– subject of the housing need in the letters a)²⁾ b)²⁾ c)²⁾ d)²⁾ e)²⁾ f)²⁾ g)²⁾ h)²⁾ of Section 15 subsection 3 of the Act, on which I apply the interests allowance from the provided credit, has been used in accordance with Section 15 subsection 4 of the Act, and that the interests amount, which the tax base is decreased about pursuant to Section 15 subsection 3 and 4 of the Act, has not exceeded CZK 300,000 in the total by all the participants of the agreements about credits living in my household in the preceding taxable period. At the interests payment the applied amount has not exceeded one twelfth of this maximum amount for every month of the interests payment only in the part of the year.

b) In taxable period

any other tax payer living with child (children) in the household⁶⁾ does not apply tax relief for placing of a maintained child^{4)6a)}.

Except the claim on tax exemptions and claim on tax benefit according to data mentioned already in this declaration I apply a claim on:

1a. Tax relief on my spouse pursuant to Section 35ba subsection 1 letter b) of the Act

Name Surname Personal identification number

who in the preceding taxable period

from – to²⁾ from to²⁾ from – to²⁾

was living with me in the household and has not had the personal income higher than CZK 68,000 in this taxable period and in the preceding taxable period

has been²⁾ / has not been²⁾ has been²⁾ / has not been²⁾ has been²⁾ / has not been²⁾

holder of a card of severely disabled.

1b. tax relief pursuant to Section 35ba subsection 1 letter g) of the Act for maintained child⁴⁾ living with me in the household⁶⁾ attending care facilities for preschool children, including kindergartens pursuant to the Education Act (tax relief for placing of child)^{6a)}

Name Surname PIN

Taxable period	Paid amount (CZK)	Taxable period	Paid amount (CZK)	Taxable period	Paid amount (CZK)

Name Surname PIN

Taxable period	Paid amount (CZK)	Taxable period	Paid amount (CZK)	Taxable period	Paid amount (CZK)

2. Nontaxable parts of the tax base:

a) From the reason of a free of charge performance pursuant to Section 15 subsection 1 of the Act

Taxable period	Gift value (CZK)	Taxable period	Gift value (CZK)	Taxable period	Gift value (CZK)

b) From the reason of the **paid credits interests** pursuant to Section 15 subsections 3 and 4 of the Act

Taxable period	Interests amount (CZK)	Taxable period	Interests amount (CZK)	Taxable period	Interests amount (CZK)

c) From the reason of **payment of the contributions on my pension additional insurance** or pension insurance or supplemental pension savings pursuant to Section 15 subsection 5 of the Act

Taxable period	Contributions amount (CZK)	Taxable period	Contributions amount (CZK)	Taxable period	Contributions amount (CZK)

d) From the reason of the **paid premium on my private life insurance** pursuant to Section 15 subsection 6 of the Act

Taxable period	Premium amount (CZK)	Taxable period	Premium amount (CZK)	Taxable period	Premium amount (CZK)

e) From the reason of the **paid membership fee from a trade union member** pursuant to Section 15 subsection 7 of the Act

Taxable period	Contributions amount (CZK)	Taxable period	Contributions amount (CZK)	Taxable period	Contributions amount (CZK)

f) From the reason of the **settlement for exams verifying the results of the further education** pursuant to Section 15 subsection 8 of the Act

Taxable period	Settlement amount (CZK)	Taxable period	Settlement amount (CZK)	Taxable period	Settlement amount (CZK)

I acknowledge the truthfulness and the integrity of the data mentioned in the division III.

For taxable period	Date of signature	Tax payer's signature

¹⁾ State the date of birth and passport number or another ID, proving the taxpayer's identity, by the taxpayers mentioned in Section 2 subsection 3 of the Act

²⁾ Delete as appropriate, if need according to particular taxable periods

³⁾ Section 38k subsection 4 of the Act

⁴⁾ Section 35c and Section 35d of the Act

⁵⁾ Section 38l of the Act

⁶⁾ Section 21e of the Act

^{6a)} Section 35bb of the Act

SPECIMEN

The pattern for the fulfilment of the valid form in the Czech language pursuant to § 76 subsection 2 of the Act no. 280/2009 Coll., on Administration of Taxes