**INSTRUCTIONS**

for filling out the income tax return by individuals that only have incomes from employment from sources from the Czech Republic (including tax non-residents of the Czech Republic) for the taxable period (calendar year) 2018

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### Front Page of the Form

**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 no. 456/2011 Coll., on Financial Administration of the Czech Republic, as amended).

**Personal Identification Number given at Birth** – provide your identification number given at birth in the Czech Republic. If your number consists of only three digits after the slash, leave the last space blank. If you are a taxpayer without the identification number given at birth in the Czech Republic, provide your date of birth.

**row 02 Tax return** – cross the relevant type of tax return. The form may be used for a regular tax return or corrective tax return, which may be filled prior to the regular tax return time-limit (in this case cross both options).

**row 03 Classification Code for type of tax return** – cross the relevant code for tax return and provide a date when the event occurred:

<table>
<thead>
<tr>
<th>Event</th>
<th>Classification Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Death</td>
<td>239b</td>
</tr>
<tr>
<td>Post-taxation</td>
<td>239b</td>
</tr>
<tr>
<td>Inheritance</td>
<td>239b</td>
</tr>
</tbody>
</table>

**row 04 Tax return has been Prepared and submitted by a Certified Tax Advisor** – cross “yes” provided the power of attorney has been applied at the tax administrator (tax office) prior to regular three-month time-limit, for filing the tax return. Otherwise, cross “no”.

**row 16 through row 19 Address of permanent residence in the Czech Republic where your habitual abode** – provide this information if you are not a permanent resident in the Czech Republic, but you spend time in the Czech Republic. Number: building number slash street number.

**row 20 Country Code** – if you are a taxpayer pursuant to Section 2, Subsection 3 of the Act, i.e. a tax non-resident in the Czech Republic who has a tax liability in connection with income generated in the Czech Republic, provide the country code of the state where you are a tax resident (List of codes is to be found at www.financnisprava.cz).

**row 21 Total Worldwide Income** – if you are a taxpayer pursuant to Section 2, Subsection 3 of the Act i.e. a tax non-resident in the Czech Republic and a tax resident of EU member state or state forming EEA and if you claim nontaxable parts of tax base pursuant to Section 15 of the Act, or a tax relief in keeping with Section 35ba. Subsection 1, Letter b) through e) and letter g) or a tax credit in keeping with Section 35c of the Act, provide the total of all income generated in the Czech Republic and abroad. Quote in CZK and convert foreign currency according to Section 38, Subsection 1 of the Act.

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**Information about a Taxpayer**

<table>
<thead>
<tr>
<th>Row</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>05</td>
<td>Surname – give your present surname.</td>
</tr>
<tr>
<td>06</td>
<td>Birth name – give your surname as it appears in your birth certificate.</td>
</tr>
<tr>
<td>07</td>
<td>First Name – give your first name as it appears in your birth certificate.</td>
</tr>
<tr>
<td>08</td>
<td>Title – give your academic title.</td>
</tr>
<tr>
<td>09</td>
<td>Address of permanent residence at the date of the filing of tax return – give your address as indicated at the date of the filing of tax return in the Czech Republic or abroad. Number: building number slash street number.</td>
</tr>
</tbody>
</table>

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**Regarding Part I**

**row 9 through row 15 Address of permanent residence at the date of the filing of tax return** – give your address as indicated at the date of the filing of tax return in the Czech Republic or abroad. Number: building number slash street number.
### 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 Tax Code, and are to be rounded to two decimal points. Sequential rounding in two or more stages is forbidden. Statement regarding true and complete information is to be signed by the taxpayer. In the event the taxpayer has a statutory, appointed or selected proxy, the proxy shall sign the statement. The instructions for filling out of data about the proxy is published on the following websites of the Czech Tax Administration – www.financnisprava.cz.

**Application form for a refund of the individuals income tax overpayment** – fill out if you request refund pursuant to Sections 154 and 155 of the Act. If you apply for such refund but no refundable overpayment is ascertained within 60 days of the application, the application shall be denied by the tax administrator. If you file the application for a refund at the same time as the tax return, your application will be considered to be filed on the day when the deadline for submission of the tax return expires. Note that a power of attorney given to a proxy (tax preparer) to prepare and file tax return on behalf of the taxpayer, and filed with the tax administrator, does not give the proxy an authority to request refund. The authorization excludes that. The application for refund may be made separated from tax return. If you wish for the refundable overpayment to be transferred into an account in abroad (or to an account in the Czech Republic maintained in foreign currency), give the IBAN number of the account. Details regarding IBAN numbers can be found on the Czech National Bank website (www.cnb.cz), go to “Platění styk IBAN” (“System of payment IBAN”). You also need to provide the BIC code of the bank and its address. Further, provide the exact name of the account holder and his address and the currency code of the account.

### Regarding Part II

**Tax base from personal income tax from dependent activity** from sources in the Czech Republic (Section 6 of the Act)

According to Section 6 of the Act, income from dependent activity includes income from sources in the Czech Republic. If a taxpayer (tax resident of the Czech Republic) includes income under Section 6, Subsection 4 of the Act in the tax return, the tax withheld from this income is credited against his tax liability (state the amount of withheld tax in row 53 of the basic part of the tax return, page 2). If a taxpayer (tax non-resident of the Czech Republic) who is a tax resident of another EU member state or state forming EEA includes income under Section 22, Subsection 1b), f) point 2 and g) point 6 of the Act in the tax return, the tax withheld from this income is credited against his tax liability (state the amount of withheld tax in row 54 of the basic part of the tax return, page 2).

**row 22 Total of All Income from All Employers** – provide information found out for example in the “Certification of taxable income from dependent activity and office - holder's emoluments and of withheld taxadvances and tax credit for the taxable period 2018” form (hereinafter “Certification”) issued by each employer as per your request pursuant to Section 36, Subsection 3 of the Act. If you include income under Section 22, Subsection 5 of the Act which tax was withheld pursuant to Section 35, Subsection 1 of the Act, the amount of tax credit under Section 15, Subsection 8 of the Act is to be stated at the amount of tax credit stated in some laws (the Law on Recognition of Results of Further Education), as amended, up to the amount CZK 10 000 for the taxable period 2018. The amount can be rounded to whole crowns.

**row 23 Total of the compulsory insurance pursuant to Section 6, Subsection 13 of the Act** – give the insurance on social security and contribution on state labour policy and insurance on general health insurance, which the employer is obliged to pay from incomes mentioned on row 22 according to valid legal provisions (Act no. 589/1992 Coll. and Act no. 592/1992 Coll.), (in Certificate no. 26 if it is row 2).

**row 24 Tax Base from dependent activity (row 22 + row 23)** – the calculated amount is tax base of incomes from dependent activity.

### Regarding Part III

**Non-taxable parts of the tax base according to Section 15 of the Act**

Fill in Part III if you claim non-taxable parts of the tax base pursuant to Section 15 of the Act. Regarding the non-taxable parts of the tax base, 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 26).

**row 25 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 24 or must be at least 1 000 CZK. No more than a total of 15 % of the tax base on row 24 may be deducted.

**row 26 Amount pursuant to Section 15, Subsection 3 and 4 of the Act** – give the amount of interest paid in the taxable period 2018 on loan granted in connection with building savings program or with mortgage credit line as it appears in the statement is sued by the building society, bank, branch of a foreign bank or a foreign bank. The total amount of interest deducted in keeping with these instructions from all loans in one household must not exceed 300 000 CZK. If interest was paid only during a part of the calendar year, the amount must not exceed the total of 24 000 CZK for 2018.

**row 27 Amount pursuant to Section 15, Subsection 5 of the Act** – give the amount of payments paid towards your private life insurance with government subsidy or supplementary pension saving as it appears in the statement of the pension company regarding payments made in the taxable period 2018. It is possible to apply the amount of monthly contributions paid towards your retirement insurance with government subsidy or supplementary pension saving which in the individual calendar months of the taxable period exceeded the amount to which the maximum state contribution belongs. The amount must not exceed the total of 24 000 CZK for 2018.

**row 28 Amount pursuant to Section 15, Subsection 6 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 2018. The amount must not exceed the total of 24 000 CZK for 2018.

**row 29 Amount pursuant to Section 15, Subsection 7 of the Act** – give the amount of trade union contributions in the taxable period 2018 which according to its by-laws protects economic and social interests of employees to the extend defined by special regulation (Section 146 et seq. of the Labour Code), Up to 1,5 % of taxable income pursuant to Section 6 of the Act (except for income taxed pursuant to Section 6 of the Act by withholding and on the basis of a special tax rate) may be deducted, however, no more than 3 000 CZK for taxable period 2018.

**row 30 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. 179/2006 coll., on verifying and recognition of results of further education and amendments to some laws (the Law on Recognition of Results of Further Education), as amended, up to the amount CZK 10 000 for the taxable period 2018. The amount of 300 000 CZK to payer amount CZK 13 000 for the taxpayer with disability up to the amount CZK 15 000.

**row 31 Total of non-taxable parts of the tax base (row 25 + row 26 + row 27 + row 28 + row 29 + row 30)** – give the total of non-taxable parts of the tax base according to the Act.

**row 32 Tax Base Reduced by non-taxable parts of the tax base (row 24 – row 31) Rounded down to Whole Hundreds of CZK** – make the computation according to the instructions (for instance 93 235 CZK round down to 93 200 CZK). If the row item is less than a zero, fill in zero.

At the taxpayer stated in Section 2 subsection 3 of the Act the tax base will be deducted for the taxable period by the amounts stated in rows from 46 to 51, only if it is the taxpayer that is the tax resident of a member state of the EU and EEA and if total incomes from sources in the Czech Republic pursuant to Section 22 of the Act are at least 90 % of all his incomes with exception of incomes which are not subject to tax pursuant to Section 3 or 6 of the Act, or are tax exempted pursuant to Section 4, 4a, 6, 8 or 10 of the Act, or incomes that are liable to tax withheld under a special tax rate.

### Regarding Part IV

**Total Tax**

**row 33 Tax Accordingly to Section 16 of the Act** – Tax According to Section 16 of the Act is 15 % of the tax base stated in row 32.

**row 34 Solidary tax increase pursuant to Section 16a of the Act** – 7 % of the positive difference between the sum of the values in row 22 and 48 multiple of average salary. (For 2018 the 48 multiple of average salary according to the government regulations...
Regarding Part V
Tax Relief and Tax Credit

Instructions regarding table no. 1
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 Section 21e of the Act. If the personal 21e subsection 3 of the Act. If the personal number was not assigned to spouse in the Czech Republic, fill in the date of birth in following format: day, month, year (DD.MM.YYYY).

row 36 Amount under Section 35ba, Subsection 1 Letter a) of the Act – give the amount CZK 24 840.
row 37 Amount under Section 35ba, Subsection 1, Letter b) of the Act – give the amount of CZK 24 840 annually, provided your spouse was entitled to a disability pension due to disability of third degree from pension insurance scheme under Pension Insurance Act or if the claim to partial disability pension has terminated due to a joiner of claims for old-age pension and partial disability pension.
row 40 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 were entitled to a disability pension due to disability of third degree from pension insurance scheme under Pension Insurance Act or if the personal identification number was not given, state date of birth in format: day, month, year (DD.MM.YYYY).
row 43 Amount pursuant to Section 35ba subsection 1 letter g) of the Act – give the applied tax relief for child placement in the organisation for severely handicapped children.
row 45 Tax after Tax Relief pursuant to Section 35ba of the Act (row 36 + row 37 + row 38 + row 39 + row 40 + row 41 + row 42 + row 43) – make calculation as instructed. If the result is negative number state zero in the row.
row 46 Tax Relief on the maintained child – give the amount of tax credit pursuant to Section 35c of the Act, provide information for every dependent child of whom the relevant conditions were met.
row 47 Tax Relief which you may claim pursuant to Section 35c of the Act (row 45 + row 46) – give the amount of tax relief which you may claim as tax relief to the maximum amount of your tax liability on row 45.
row 48 Tax after Tax Relief pursuant to Section 35c of the Act (row 45 + row 47) – give the amount of tax after relief pursuant to Section 35c, i.e. from row 45 subtract row 47.
row 49 Tax Bonus (row 46 – row 47) – give the balance between tax credit and tax relief which represents a tax bonus. You may claim the tax bonus if terms set forth in Section 35c of the Act are met. The amount of tax bonus must be no less that CZK 100 and no more than CZK 6 300 per annum.
row 50 The total of monthly tax bonuses pursuant to Section 35d 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 2018. 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 05, it is sum of total from row 15 and additional payment from row 19.
row 51 Tax Bonus Balance (row 49 – row 50) – give the balance between the tax bonus and total of monthly tax bonuses received.

No. 343/2017 Coll. on the amount of general basis for 2016, recalculating coefficient for adjustments to general basis for 2016, reduction limits for establishing the calculation base for 2018 and basic amount of pension stated for 2018 and on pension increase in 2018 at the amount of CZK 1,438,992.

row 35 Total Tax Rounded up to whole CZK (row 33 + row 34) – give the total of tax according to instructions therein pursuant to the Act and the Administration of Taxes Act.
Regarding Part VI
Payment of Taxes

row 52 Total of Withheld Tax Advances from dependent activity and office-holders emoluments (after tax relief) – give the total of withheld tax advances from dependent activity and office-holders emoluments (after tax relief) which were withheld by all employers. Do so pursuant to Section 5, subsection 4 of the Act (in model of the Certificate no. 26 it is sum on row 12). In case of rendered annual accounting for a certain taxpayer’s tax advances and tax credit, state the amount of withheld tax advances reduced for refunded overpaid from annual accounting.

row 53 Tax Withheld pursuant to Section 36 Subsection 7 of the Act – If you are the tax resident of the Czech Republic, fill in the amount of withheld income tax pursuant to Section 6 subsection 4 or of the Act and only in the case if incomes, from which the tax was withheld, are included in the tax return.

row 54 Tax withheld pursuant to § 36 subsection 8 of the Act – if you are not the tax resident, tax resident of a member state of the European Union or European Economic Area, fill in the amount of withheld income tax pursuant to Section 22 subsection 1 letter b), f) item 2 and g) item 6 of the Act and only in the case if incomes, for which the tax was withheld, are included in the tax return.

row 55 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 was paid. The taxpayer may ask the tax administrator for a refund of the tax overpayment by filling out an application form attached to tax return.

Attachments – tax return contains attachments on provided forms. Give the number of sheets of attachments.